

**Report on the Comparative
Revenue Capacity, Revenue Effort,
and Fiscal Stress
of Virginia's Counties and Cities
1998/99**



**Commission on Local Government
Commonwealth of Virginia**

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**Members
of the
Virginia Commission
on
Local Government**

**James E. Kickler, Chairman
James J. Heston, Vice Chairman
Frank Raflo
Peter T. Way
Geline B. Williams**

**Pocahontas Building
900 East Main Street, Suite 103
Richmond, Virginia 23219-3513
804/786-6508
www.clg.state.va.us**

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This report, which constitutes the thirteenth in an annual series of analyses published by the Commission on Local Government, examines the comparative fiscal condition of Virginia's counties and cities. The Commission's reports are a continuance, with certain modifications, of research initially undertaken by the Joint Legislative Audit and Review Commission to analyze the relative fiscal burdens borne by the Commonwealth's localities.

REVENUE CAPACITY PER CAPITA

In measuring revenue capacity at the county and city levels, the Commission on Local Government has employed the Representative Tax System (RTS) methodology, whose early development can be traced from the U. S. Advisory Commission on Intergovernmental Relations to the University of Virginia and, in turn, to the Joint Legislative Audit and Review Commission. With regard to a selected time frame, the RTS approach isolates six resource bases that capture, directly or indirectly, aspects of private-sector affluence which local governments can tap in financing their programmatic objectives. As applied to any given jurisdiction, the computational procedure rests centrally upon the multiplication of each resource-base indicator (e.g., real property true valuation or adjusted gross income) by the associated statewide average rate of return--i.e., the revenue yield to all county and city governments per unit of the stipulated resource. Once the full set of jurisdictional wealth dimensions has been covered by this weighting operation, the six resulting arithmetic products are added to generate a cumulative measure of local capacity, the magnitude of which is then divided by the population total for

the designated county or city. The latter calculation produces a statistic gauging, in per capita terms, the collections which the target jurisdiction would realize from taxes, service charges, regulatory licenses, fines, forfeitures, and various other extractive mechanisms (i.e., potential revenue) if local public officials established resource-base levies at statewide average values.¹

REVENUE CAPACITY PER CAPITA, 1998/99²

Over the course of 1998/99, the statewide average level³ of revenue

¹An extended discussion of capacity measurement can be found in Appendix B of this document.

²The capacity, effort, and stress index computations generated by the Commission have been derived from various baseline indicators, some of which are linked to time dimensions other than the fiscal year. Consequently, it would be inappropriate to treat 1998/99 (or each of the earlier periods covered in our analysis) as if the designated interval fully coincided with the standard time period denoting the fiscal year.

³Many of the tabular exhibits attached to the present report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, **SPSS 8.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 1998), p. 64.

capacity per capita (see Table 1.1) was \$1,231.94 among the 95 counties and 40 independent cities of Virginia.⁴ During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,265.48 per capita) moderately exceeding that of cities (\$1,152.29 per resident). Throughout 1998/99, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,489.12 per capita) to the Lee County value (\$692.63 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality in 1998/99 by a margin of nearly 6.5 to 1. Based on those extreme values, it would appear that a pronounced degree of variation distinguished the counties and cities of Virginia with respect to their revenue-raising potential. Yet, when the 135 fiscal capacity scores are arranged according to magnitude, it can be seen that in 1998/99 the per capita values anchoring the middle segment of the data series [i.e., the first and third quartile statistics linked to Carroll County (\$971.31) and Charlottesville City (\$1,306.58), respectively] varied by only \$335.27, or just 8.8% of the distance separating the minimum and maximum scores for the Commonwealth at large.⁵ In this respect, the jurisdictional capacity scores

⁴South Boston, which was an independent city through the 1994/95 time frame, reverted to the status of a town within Halifax County on July 1, 1995, and thus, it is treated as a subdivision of that County relative to the 1995/96-98/99 data in the present report.

⁵As the measure of dispersion for case scores defining the middle component of any hierarchically organized data series, the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3), has been used. [See Blalock, **Social Statistics**, p. 71; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, p. 337.] Given a set of 135

manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.

In terms of regional variation in local revenue capacity, Table 1.5 discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$1,865.19 per capita) in the Commonwealth during 1998/99.⁶ These jurisdictions, on average, materially outpaced localities within the Richmond and Northern Valley regions, the sections of the State ranking second and third (with mean per capita scores of \$1,451.86 and \$1,402.43, respectively) in revenue-

unique jurisdictional values, the first and third quartile figures denote, respectively, the levels below which 24.4 percent and 74.8 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled set of fiscal ability statistics, the subgroup delimited by, and inclusive of, Q1 and Q3 encompasses the per capita values whose associated rank scores extend from 34 (relatively low capacity) through 102 (relatively high capacity). This sector of the distribution, then, accounts for slightly over half (N=69) of the county and city statistics.

⁶In analyzing geographic diversity with respect to revenue capacity per capita, revenue effort, and fiscal stress, the Commission has divided the State into nine regions: Southwest Virginia (Planning Districts 1, 2, and 3), the Southern Piedmont-Valley Industrial Zone (Planning Districts 4, 5, 11, and 12), the Northern Valley (Planning Districts 6 and 7), Northern Virginia (Planning District 8), the Northern Piedmont (Planning Districts 9, 10, and 16), Southside (Planning Districts 13, 14, and 19), Richmond (Planning District 15), the Chesapeake Fringe (Planning Districts 17, 18, and 22), and Tidewater (Planning District 23). It should be noted that the latter region subsumes the two groups of localities which formerly comprised Planning Districts 20 and 21. These planning districts were merged under the rubric of the Hampton Roads Planning District on July 1, 1990. [For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," **The University of Virginia News Letter** (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

generating potential.⁷ Among the principal geographic divisions of the Commonwealth, Southwest Virginia yielded the lowest jurisdictional capacity average (\$921.59 per capita) in 1998/99. The aggregate mean statistic for the counties and cities of this region, as well as the averages for localities in the Southern Piedmont-Valley Industrial Zone (\$1,046.30 per capita) and Southside (\$1,089.54 per capita), covered a measurement range extending from 41.6% to 50.6% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, the typical locality in the Northern Virginia region displayed a revenue-raising potential at least 1.28 times greater than that of the average jurisdiction in any other section of the Commonwealth over 1998/99.

Apart from the regional distinctions in the data, local capacity scores, as previously noted, varied to some extent along jurisdictional class lines in 1998/99. During that period (see Table 1.1), the county revenue capacity average exceeded the corresponding municipal statistic by \$113.19 per capita, a variance of 9.8%. Over the same time period, according to Table 1.2, 54.7% (N=52) of Virginia's counties, but only 37.5% (N=15) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median value of \$1,126.49, the statistic falling halfway between the lowest and highest values of the numerically scaled capacity distribution.⁸ Jurisdictional class differences in revenue-

⁷Localities in the Northern Valley occupied a distinctly lower position (i.e., fifth) relative to the median score series. Within the latter statistical distribution, the 14 counties and 2 cities defining the Northern Piedmont area ranked third.

⁸In 1998/99 Richmond County was the “midpoint” jurisdiction on the revenue capacity continuum.

generating potential can also be found in Tables 1.3 and 1.4, which compare fiscal capabilities with respect to 53 pairs of adjacent cities and counties. Throughout 1998/99, as these exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 34, or 64.2%, of the cases. In 18 instances, the revenue-raising potential of the county surpassed that of the contiguous city by at least 25%, with the differential being greater than 50% in five cases. To the extent that cities surpassed their adjoining counties in revenue capacity, the margin of variance reached the 25% threshold in just four cases, none of which yielded an interjurisdictional cleavage at the 50% level or above. In sum, the statistical data establish that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 1998/99. However, the full body of evidence fails to disclose a pattern of sharp jurisdictional class differentiation in terms of revenue capacity during that fiscal period.

CHANGE IN REVENUE CAPACITY PER CAPITA, 1994/95-98/99⁹

As Table 2.1 indicates, the overall average per capita level of jurisdictional revenue capacity climbed from \$1,040.21 to \$1,231.94 between 1994/95 and 1998/99. During that time span, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 4.46%; and, by the close of 1998/99, counties and cities

⁹The following discussion is based upon data covering 95 counties and 40 independent cities. To ensure measurement standardization over time, the Commission's staff has excluded South Boston as a discrete observational unit for analytic purposes.

throughout the Commonwealth, on the average, were 19.02% stronger relative to their 1994/95 fiscal ability thresholds. Significantly, over the same interval, state and local governments nationwide faced an average rise of just 9.39% in the prices charged for goods and services purchased.¹⁰ Thus, from 1994/95 through 1998/99 the revenue-generating potential of Virginia's counties and cities tended to expand at a pace distinctly faster than the rate of inflation confronting public-sector economies across the nation.¹¹

Most Virginia localities, according to Tables 2.3 and 2.4, exhibited continuously increasing levels of revenue capacity in per capita terms between 1994/95 and 1998/99. However, the data reveal that 19 counties and 15 cities manifested declining fiscal ability at one stage or another across the periods under consideration. Indeed, Falls Church City witnessed reductions in its revenue-generating potential during two of the four periods following 1994/95. Nevertheless, 74.8% of the Commonwealth's localities sustained uninterrupted, if occasionally marginal, expansion in revenue-raising potential over the full time span in question. Moreover, Table 2.5 indicates that no jurisdiction recorded

¹⁰The cited statistic has been derived from quarterly price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 80 (August, 2000), Table 3, p. 135.

¹¹The Commission notes, however, that the Virginia context may not have been a simple microcosm of the nation in general relative to the cost pressures faced by state and local governments after 1994/95. Caution should be exercised, then, in the application of BEA data to specific localities throughout the Commonwealth.

average revenue capacity growth equal to, or greater than, 10% from 1994/95 through 1998/99.¹² Yet, the per capita level of fiscal ability increased at an average rate exceeding 7% for three localities--Goochland County (8.93%), Fredericksburg City (7.48%), and Grayson County (7.41%)--across the same time dimension. These top-ranked jurisdictions¹³ stood in marked contrast to the four counties and four cities which recorded average relative gains of slight magnitude (i.e., lower than 2.5%) in revenue-raising potential.¹⁴ As Table 2.5 discloses, the localities at the lower end of the revenue capacity growth scale included Fluvanna County (2.38%), Portsmouth City (2.28%), Louisa County (2.23%), Spotsylvania County (2.11%), Falls Church City (2.11%), Petersburg City (2.05%), Martinsville City (1.64%), and Rappahannock County (1.37%).¹⁵

¹²As documented by Table 2.4, revenue capacity increases of 10% or higher typified six jurisdictions during 1995/96 and nine localities with respect to 1996/97. The tabular evidence further indicates that double-digit margins of capacity expansion, while emerging across four cases in 1997/98, did not crystallize among Virginia's counties and cities during 1998/99.

¹³Taken in descending order, the high-growth localities were distributed across the Richmond area, the Northern Piedmont, and Southwest Virginia.

¹⁴With respect to the final stage of the 1994/95-98/99 time frame, Table 2.4 shows that 36.3% of all localities (38 counties and 11 cities) yielded capacity growth rates below the 2.5% level during this period. More significantly, 18 other jurisdictions (9 counties and 9 cities) sustained reductions in per capita fiscal ability over the course of 1998/99.

¹⁵The jurisdictions exhibiting marginal scores fell within the following regions of the Commonwealth--the Northern Piedmont (N=4), Northern Virginia (N=1), the Southern Piedmont-Valley Industrial Zone (N=1), Southside (N=1), and Tidewater (N=1). It should be noted that the Northern Piedmont localities (Fluvanna, Louisa, Spotsylvania, and Rappahannock) were joined in the bottom 10% of the measurement scale by one of their regional neighbors--Culpeper County (2.89%).

REVENUE EFFORT

The concept of revenue effort focuses on the degree to which county and city governments actually utilize the revenue-generating potential of their respective jurisdictions through the employment of locally controlled funding devices, such as taxes, service charges, and regulatory license fees.¹⁶ With respect to a particular locality, the revenue effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city. Through this indicator the receipts which a specified locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

REVENUE EFFORT, 1998/99

In 1998/99, as Table 3.1 discloses, the statewide mean level of jurisdictional revenue effort was .8852. Thus, the typical Virginia locality realized "own-source" collections amounting to nearly nine-tenths of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average degree of revenue effort for cities (1.2681) markedly exceeded the comparable statistic for the Commonwealth

¹⁶The Commission's approach to revenue effort is explored at greater length in Appendix B of this report.

overall. A corollary point of still greater importance is that the municipal revenue effort average in 1998/99 surpassed the corresponding county figure (.7240) by a margin of 75.2%.

During the 1998/99 fiscal period, the most striking example of city-county variation involved the two localities whose respective revenue effort scores marked the maximum and minimum values statewide. In that instance (see Table 3.2), the Norfolk City statistic (1.6487) was 3.7 times greater than the score of Bath County (.4456). The extremities of the revenue effort continuum, then, indicate significant diversity in the fiscal exertion of the 135 counties and cities of Virginia. Considerable dispersion in jurisdictional revenue effort values is also revealed by an examination of the case scores defining the “middle half” of the numerically ordered data series. In 1998/99 the statistics between the top and bottom segments of this distribution extended from 1.1371 (the third quartile) to .6477 (the first quartile) on the statewide scale.¹⁷ Thus, the “middle half” of the data continuum accounted for 40.7% of the total scope of interlocal variation in fiscal effort.¹⁸ Accordingly, county and city revenue effort values, unlike the set of jurisdictional revenue capacity scores, manifested significant divergence with respect to both the mid-range spread and the end points of the full data series.

¹⁷The demarcation values were yielded, respectively, by Falls Church City and Bland County. In the context of this report, the revenue effort scores forming the middle sector of an ordered series are ranked from 102 (relatively low effort) through 34 (relatively high effort).

¹⁸The first and third quartiles represent the statistical limits of a sub-scale which actually encompassed 51.1% (N=69) of all jurisdictional scores. See footnote 5.

In terms of regional variation, Table 3.5 shows that during 1998/99 the strongest average level of revenue effort in the Commonwealth (1.1626) was exhibited by localities constituting the Tidewater region. The mean revenue effort statistic for these jurisdictions only slightly exceeded, however, that of the counties and cities of Northern Virginia (1.1276). The data also indicate that jurisdictions within each of the two leading regions utilized their revenue capacity, on the average, at rates between 27.6% and 31.6% higher than the mean score registered by the eight localities of the Richmond area (.8836), which ranked third in regional effort. Even greater disparities, then, separated the Tidewater and Northern Virginia sections of the Commonwealth from the six remaining regions, all of which joined the Richmond area in recording local mean values below the jurisdictional average for the State at large (.8852).¹⁹ Indeed, the score for the Chesapeake Fringe, whose localities registered the weakest revenue effort average in the State (.6768), lagged 41.8% and 40.0%, respectively, behind the corresponding statistics for the Tidewater and Northern Virginia areas.²⁰

Whatever the regional dimensions of local effort, cities generally employed their own-source revenue capacity in the 1998/99 period to a

¹⁹With regard to the median-score series in Table 3.5, the Tidewater, Northern Virginia, Richmond, Northern Valley, and Northern Piedmont areas generated central-tendency values exceeding the aggregate Commonwealth statistic (.7576).

²⁰As indicated by the statewide distribution of median values, the localities of the Southern Piedmont-Valley Industrial Zone displayed marginally lower extraction/capacity ratios, as a rule, than the jurisdictions of the Chesapeake Fringe. In 1998/99 the median revenue effort scores for the two regions were .6605 and .6686, respectively.

strikingly greater extent than counties. Across the State overall, as Table 3.1 establishes, the average level of revenue effort among municipalities during the period in question exceeded that for counties by a substantial margin (greater than \$.54 for every dollar of potential revenue). As additional evidence of this pattern, Table 3.2 reveals that 75.0% (N=30) of the cities in Virginia, but only 3.2% (N=3) of the counties statewide, posted revenue effort statistics falling within the highest sector of the numerically graduated distribution (encompassing local scores between 1.1426 and 1.6487). Further, while every municipality in Virginia exhibited a revenue effort value surpassing the overall median statistic for the Commonwealth (.7576) during 1998/99, 71.6% (N=68) of the 95 counties failed to exceed that benchmark level.²¹ Accordingly, the “bottom half” of the data continuum, with values ranging from .7576 to .4456, was defined entirely in terms of county effort scores.²²

With respect to the issue of jurisdictional class differences, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which offer comparative data relative to 53 sets of contiguous cities and counties. Throughout 1998/99, as both exhibits indicate, municipalities surpassed their adjoining counties on the dimension of fiscal effort in 52 (or 98.1%) of the jurisdictional pairings under analysis. Moreover, for each of 30 cases, the revenue effort level of the city was at least 50% greater than that of its

²¹In 1998/99 the middle value of the fiscal effort scale was registered by Rockingham County.

²²This segment of the distribution covered, in the strictest sense, 50.4% of the 135 local statistics.

neighboring county, and in eight of these instances the margin separating the contiguous localities exceeded 100%. As for the one situation in which a county surpassed its adjacent city, this case failed to produce a revenue effort difference as large as 10%. An examination of the statistical data for adjoining localities confirms the earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential revenue than counties during 1998/99.²³

CHANGE IN REVENUE EFFORT, 1994/95-98/99²⁴

During the interval between the end of 1994/95 and the close of 1998/99, the average revenue effort of Virginia's 135 counties and cities (see Table 4.1) increased continuously from .8410 to .8852.²⁵ As Tables 4.3 and 4.4 disclose, however, only 6.7% of the localities statewide (i.e., 5 counties and 4 cities) recorded rising levels of revenue effort across all fiscal periods of that time span. As for the remaining jurisdictions, between 30.4% and 54.1% yielded declining effort scores in any given measurement

²³It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort during 1998/99 than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8). Although a modest variance in average effort (.1350) distinguished the two jurisdictional classes within Northern Virginia, significant mean-score differences (from .2970 to .6945) were evident between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

²⁴See footnote 9.

²⁵The median value for the State as a whole, while manifesting growth in 1996/97 and 1998/99, declined across the two remaining fiscal periods. See Table 4.2.

period following 1994/95.²⁶ The evidence also reveals that 55 counties and 19 cities, or 54.8% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the periods covered by this report. Further, Tables 4.3 and 4.4 indicate that one of these jurisdictions (i.e., Giles County) registered consecutively decreasing effort scores throughout the 1994/95-98/99 interval. Thus, while local fiscal effort gradually climbed on a statewide average basis, most counties and cities experienced reduction in the degree of capacity utilization during at least one period of the overall time frame.

To the extent that Virginia's local governments displayed rising levels of revenue effort across the time span in question, the highest average growth rates (i.e., increases of at least 5%) were recorded, as shown in Table 4.5, by King George County (10.09%), Carroll County (8.15%), Shenandoah County (7.86%), Cumberland County (7.61%), Richmond County (7.42%), Warren County (7.23%), Greensville County (6.16%), Bedford City (5.61%), King and Queen County (5.31%), and Westmoreland County (5.31%).²⁷ More significantly, 26 counties and 5 cities (or 23.0% of all localities) manifested, on the average, negative rates of change in fiscal effort between 1994/95 and 1998/99.²⁸ With regard to these jurisdictions, the most notable

²⁶The revenue effort statistic of a county or city is reduced whenever the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

²⁷The leading jurisdictions of the State were located in the Chesapeake Fringe (N=3), Southside (N=2), the Northern Valley (N=2), the Northern Piedmont (N=1), the Southern Piedmont-Valley Industrial Zone (N=1), and Southwest Virginia (N=1).

²⁸During that time span the cluster of "negative growth" jurisdictions

patterns of relative decline (as gauged by mean scores below -2%) emerged in Appomattox County (-2.12%), Floyd County (-2.72%), Richmond City (-2.72%), Giles County (-2.75%), Charles City County (-3.16%), Halifax County (-3.35%), Bath County (-3.71%), and Lee County (-4.27%).

FISCAL STRESS

The measurement of fiscal stress, as implemented by the Commission, entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities.²⁹ More precisely, the stress index utilizes jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 1998/99), (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year (presently 1998). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the distance, in standard deviation units, of the specified locality's raw score from the mean of the overall data distribution.³⁰ The foregoing "transformation" procedure

included at least three-eighths of the localities in each of three regions--Northern Virginia, the Richmond area, and Southwest Virginia.

²⁹Appendix B contains a detailed description of the methodology underlying the fiscal stress index.

³⁰As computed for a specified variable (e.g., revenue capacity per capita), the standard deviation measures the dispersion of all local scores relative to the statewide jurisdictional average. See Appendix B, footnote 22.

ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period (in the current instance, 1998/99). The higher the magnitude of this summary statistic, the greater the fiscal stress experienced by the specified county or city. It should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

Fiscal Stress, 1998/99

At the aggregate level of data analysis (see Table 6.1), the average index value for cities (173.34) in 1998/99 was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.49). With regard to specific local scores, Table 6.3 discloses that the 135 numerically ordered stress computations covered a range of 62.76 points, with the Norfolk City and Bath County statistics (187.47 and 124.71, respectively) constituting the maximum and minimum values statewide. Over the 1998/99 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction on the composite index by a margin of 50.3%. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the “middle half” of the measurement

continuum, as delineated by the first and third quartile values,³¹ occupied an interval representing 19.8% of the total index scale.³² Thus, the intermediate segment of the data series exhibited a modest degree of variation relative to the full scope of dispersion in local stress scores across Virginia.

During 1998/99 the average degree of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Localities in the Tidewater area, recording an overall fiscal stress value of 170.34, displayed the highest average level of fiscal hardship throughout the period under review. The jurisdictions in Southwest Virginia and Southside, with mean index values of 170.14 and 169.45, respectively, ranked second and third on the data continuum.³³ Across every other region of Virginia (except the Southern Piedmont-Valley Industrial Zone), the average jurisdictional stress score in 1998/99 fell below that of the State as a whole (165.00). Over this period the lowest degree of fiscal stress in the Commonwealth was experienced, on average, by the counties and cities of Northern Virginia, with a regional statistic (151.23) trailing that of localities in the Tidewater area by a margin of 11.2%.

Throughout the State, as indicated above, the pressures inducing local

³¹Fluvanna County and Northampton County posted, in order, these benchmark statistics (i.e., 158.76 and 171.17).

³²See footnote 18.

³³From a median-score perspective, Southside localities marginally surpassed, in the main, the counties and cities of Tidewater and Southwest Virginia.

fiscal stress registered with unequal force upon cities and counties in 1998/99. According to Table 6.1, the average stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.85 index points, or by 7.3%. The data (see Tables 6.6 through 6.9) also reveal that the average city endured greater fiscal stress than the typical county regardless of its geographic location, population level, or demographic growth rate. Moreover, according to Table 6.3, 85.0% (N=34) of all municipalities in 1998/99 generated stress scores exceeding the statewide average. In contrast, 64.2% (N=61) of the 95 counties recorded stress measures below the average value for the Commonwealth overall. In addition, it should be noted that the top and bottom ranges of the fiscal stress continuum during 1998/99 exhibited clear differences in terms of jurisdictional class composition. With respect to the 25 localities at the "high" end of the data series, 88.0% (N=22) were cities. Among the 19 "low stress" jurisdictions, counties defined 84.2% (N=16) of the total.

Further evidence of jurisdictional class disparity can be found in Tables 6.4 and 6.5, which present comparative data covering 53 pairs of adjoining cities and counties. Over the 1998/99 time frame, as these exhibits show, municipalities exceeded their contiguous counties on the summary measure of fiscal stress in 94.3% (N=50) of the cases analyzed. A review of the matched jurisdictions establishes that city index scores were at least one-tenth higher than the corresponding county values in 21 instances, with the degree of interlocal disparity reaching 15% for seven of the latter pairings. Significantly, the margin of difference was less than 5% for each of the cases in which the fiscal stress level of a county surpassed that of its neighboring

municipality. In sum, it is clear from the statistical evidence that fiscal pressures typically burdened cities to a greater extent than counties in 1998/99.

TECHNICAL APPENDIX

REVIEW OF METHODOLOGY AND DATA ELEMENTS

Revenue Capacity

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental Relations¹ and subsequently refined by researchers at the University of Virginia² and staff members of the Joint Legislative Audit and Review Commission.³ In operational terms, revenue capacity, as derived from this Virginia-adapted RTS methodology, assumes the form of an additive expression combining several arithmetic products, each of which entails the multiplication of a particular jurisdictional resource-base indicator by a statistical constant denoting the total revenue yield to all county and city governments per unit of the designated resource. Treated in this fashion, revenue capacity gauges the degree of jurisdictional affluence and, at one and the same time, indicates the collections that a locality could anticipate from taxes, service charges, regulatory licenses, privilege fees, and various other governmental instruments (i. e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average rates of extraction. In the calculation of fiscal capacity values relative to the counties and independent cities of Virginia, the methodology focuses on five specific revenue devices (i.e., the real property tax, the public service corporation property tax, the tangible personal property tax,

¹Advisory Commission on Intergovernmental Relations, **Measuring the Fiscal Capacity and Effort of State and Local Areas**, Report M-58 (Washington, D. C.: U. S. Government Printing Office, 1971).

²John L. Knapp and Philip J. Grossman, **Virginia Issues: State Aid to Local Governments** (Charlottesville: Institute of Government and Tayloe Murphy Institute, University of Virginia, 1979), pp. 18-19.

³Joint Legislative Audit and Review Commission, **State Mandates on Local Governments and Local Financial Resources**, pp. 69-70; and Joint Legislative Audit and Review Commission, **Local Fiscal Stress and State Aid**, pp. 11-15.

the motor vehicle license tax, and the local-option sales tax) as well as a residual dimension encompassing all other instruments for the generation of own-source revenues. The jurisdictional wealth bases to which these six extractive "mechanisms" apply are, respectively, the total true valuation of real estate, the aggregate true valuation of public service corporation property,⁴ the total number of registered motor vehicles,⁵ the adjusted number of registered motor vehicles,⁶ the aggregate value of taxable retail sales,⁷ and the total

⁴The concept of "true value" refers to the full-market worth of locally taxed real estate or public service corporation property in a particular jurisdiction. With regard to each of the designated property classes, the true valuation statistics supporting the fiscal ability computations in this report can be found in Department of Taxation, **Virginia Assessment/Sales Ratio Study**, Table 4, 1994-98; and Aileen Watson, Department of Taxation, memorandum to staff of Commission on Local Government, November 4, 1997. The latter document certifies a modification of the Department of Taxation's published total for the true valuation of real estate in Nottoway County relative to 1995.

⁵Although motor vehicles do not define the entire class of tangible personal property, they clearly represent its principal revenue-generating dimension for local governments in Virginia, even with the enactment of "car tax" relief by the General Assembly in 1998. (See Secs. 58.1-3523 through 58.1-3536, Code of Virginia.) The Commission's staff, accordingly, has utilized county and city vehicular totals, obtained in unpublished form from the Department of Motor Vehicles, as proxy resource-base indicators with respect to the personal property tax. Across any given year of the FY1995-99 interval, the Department of Motor Vehicles' registration figures are tied to the halfway point of the measurement period (i.e., December 31st). From a statewide perspective, this chronological benchmark represents the best available observation date for motor vehicle statistics relative to the annual flow of jurisdictional tax receipts on the personal property dimension. In regard to the present computational exercise, it should be noted that the vehicular distribution covering December 31, 1998 does not reflect passenger cars, motorcycles, and trucks whose assessed valuation of \$1,000 or less was fully exempt from local levies under the terms of the Personal Property Tax Relief Act during FY1999.

⁶With respect to the motor vehicle license tax, the Department of Motor Vehicles has supplied unpublished county and city registration totals linked to a June 30th reference date for each year between 1995 and 1999. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission's

adjusted gross income of the resident population.⁸ For each fiscal period in the 1994/95-98/99 series, the Commission's staff has calculated the per

staff only in relation to counties which (1) impose motor vehicle license taxes and (2) contain towns that levy their own license charges, provided that such localities (a) operate independent school divisions and/or (b) maintain rates of taxation equal to, or exceeding, county fees. Under State law (see Sec. 46.2-752, Code of Virginia), counties are precluded from collecting license taxes on vehicles owned by the residents of those towns. Thus, in regard to any affected county, the Commission's staff has employed as the relevant resource-base statistic for a particular fiscal period the difference between that locality's official registration total and the estimated number of town motor vehicles outside the reach of county license tax authority. Because the Department of Motor Vehicles does not furnish comprehensive vehicular counts for towns, data estimates have been utilized. In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission's staff has multiplied the countywide registration total as of that date by a town/county vehicular ratio founded upon U.S. Census data covering the commutation practices of Virginia residents during 1990. Across the 1995-99 computational rounds, every baseline automotive ratio has been modified annually for use as an allocative mechanism through a series of weighting factors denoting the percentage change in the associated town/county general population ratio over the years following the 1990 decennial Census.

⁷In relation to the local-option sales tax, the statewide average yield rate of one percent is, in fact, the level at which all counties and cities derive revenues from the taxable sales of various retail establishments. Accordingly, in computing the capacity of a given jurisdiction for a specified fiscal period, the Commission's staff has employed total sales tax revenues received by that entity over the course of the designated time span instead of using the product of the statewide average yield rate multiplied by the value of taxable retail sales pertaining to the selected jurisdiction during the target period.

⁸In the calculation of the fiscal ability of a particular county or city, the total adjusted gross income (AGI) of jurisdictional residents functions as a surrogate for the specific resource bases to which the "other" revenue instruments of the local government are applied. Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude most Social Security benefits and various other transfer payments, investment income

capita revenue-raising potential of every locality⁹ through (1) the multiplication of its resource-base levels on the six target dimensions by the relevant statewide average yield rates, (2) the summation of the resulting products, and (3) the division of the computed total by the jurisdictional population.¹⁰

Revenue Effort

retained by life insurance carriers and private uninsured pension funds, non-cash imputed income, tax-free interest and dividends, and the income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the adjusted gross income data supporting the Commission's tabular calculations, see the following Department of Taxation sources--"Virginia Adjusted Gross Income: 1994 AGI Excluding Nonresident AGI" (unpublished table), August 29, 1996; "1995 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 30, 1997; "1996 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), September 4, 1998; "1997 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 15, 1999; and "1998 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 2, 2000. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from the jurisdictional totals issued by the Department of Taxation in the FY1996-2000 volumes of its **Annual Report**. The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main, however, such nonresident AGI is irrelevant to the gauging of jurisdictional capacity within the Commonwealth.

⁹An illustration of the computational method appears in Exhibit A.

¹⁰Apart from the exceptions indicated below, the 1994-98 population divisors used by the Commission's staff have been derived from Weldon Cooper Center for Public Service, University of Virginia, "1998 Final and 1999 Provisional Population Estimates" (electronic dataset), January 21, 2000. With regard to Halifax County and South Boston City, the relevant demographic totals for 1994 can be found in Julia H. Martin and Donna J. Tolson, **Virginia's Population: 1995 Estimates** (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, June, 1996), Table 1.

The concept of revenue effort, as defined by the Commission on Local Government, denotes the extent to which a particular county or city converts its revenue-generating potential into actual collections through the imposition of taxes and such other funding instruments as service charges, regulatory license fees, and fines. From a measurement perspective the construct assumes the form of an extraction/capacity ratio indicating the performance of any specified jurisdiction in mobilizing private-sector resources for the support of public activities.¹¹ In regard to any given locality, the computation of revenue effort begins with the summation, for a designated fiscal period, of jurisdictional proceeds from (a) five discrete tax categories (i.e., the real estate, public service corporation property, tangible personal property,¹² motor vehicle

¹¹While identified as a "tax effort" device, the corresponding indicator employed by the Joint Legislative Audit and Review Commission in its two analyses of fiscal stress also captured local extractive activity linked to non-tax revenue instruments. See Joint Legislative Audit and Review Commission, **Technical Appendix: Local Mandates and Local Financial Condition**, p. 23.

¹²Across ten annual surveys of fiscal stress in Virginia (ending with the issuance of the 1995/96 report), the Commission's staff utilized county and city levies to estimate the "current-year" tax proceeds of local governments from real estate, personal property, and public service corporation property. For any given measurement period, these jurisdictional billing statistics represented highly compelling indicators which captured the expected tax yields of direct relevance to that time frame and, significantly, did not reflect delinquent payments covering resource-base obligations from antecedent periods. During the 1996/97 computational round, however, the staff of the Commission established, through the detailed examination of longitudinal data, that local levies typically manifest greater vulnerability to serious recordation and reporting errors than the actual tax receipts of counties and cities. Indeed, the State Auditor's revenue compilations across the various localities, even if contaminated with delinquent amounts, tend to be somewhat more reliable as bases for empirical inquiry relative to the jurisdictional billing figures issued by the Department of Taxation. Accordingly, in generating fiscal capacity and effort scores with respect to 1998/99 (as well as the 1994/95-97/98 interval), the Commission's staff has drawn upon the audited revenues of county and city governments rather than their anticipated current-year collections from the major property tax instruments. See Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B, FY1994-99; and **City of Franklin, Virginia, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1999**

license,¹³ and local-option sales¹⁴ dimensions) and (b) the amalgam of all other locally controlled revenue sources.¹⁵ The resulting total is then divided by the

(hereinafter cited as **City of Franklin, Financial Report, FY1999**), Schedule 1.

With respect to the real property tax, it should be noted that the local true valuation figures issued annually in the **Virginia Assessment/Sales Ratio Study**, while pertaining to the calendar year for most counties and cities, rest upon a fiscal-year schedule in a limited number of jurisdictional instances. Across the latter cases, the most current valuation figures available in the context of a particular stress measurement round are linked to the twelve-month interval immediately preceding the latest fiscal year for which county and city revenue breakdowns can be obtained from the State Auditor's office. Addressing each period over the 1994/95-98/99 time frame, the Commission's staff has resolved the chronological synchronization issue relative to such localities by gauging the real estate dimension of fiscal effort through the employment of tax collection statistics published in the **Comparative Report of Local Government Revenues and Expenditures** during the year prior to the issuance of the temporally germane volume of the **Virginia Assessment/Sales Ratio Study**. Among the localities with true valuation profiles tied to the calendar year, the interjurisdictional roster of tax payment deadlines is such that the "best-fitting" revenue period at the time of a given index-building exercise corresponds to the most recent fiscal year covered by the State Auditor's annual report.

¹³With respect to the motor vehicle license tax, the Commission's staff has employed the official collection figures of the various local governments, as displayed in Exhibit B-2 of **Comparative Report of Local Government Revenues and Expenditures**, FY1995-99; and Schedule 1 of **City of Franklin, Financial Report, FY1999**. It should be noted that the Joint Legislative Audit and Review Commission took a different approach to the computation of jurisdictional effort scores by estimating the annual motor vehicle license tax revenues of any given county or city through the multiplication of (1) the locality's total (rather than adjusted) vehicular registration count by (2) the jurisdictional licensing charge for all passenger cars or, if the locality under consideration maintained different rates for "light" and "heavy" automobiles, the fee imposed upon cars weighing 4,000 pounds or less. (**Local Fiscal Stress and State Aid**, p. 19; and Geraldine A. Turner, communication with staff of Commission on Local Government, June 12, 1986.)

¹⁴The sales tax figures used in the calculation of local capacity and effort statistics have been drawn from **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B-2, FY1995-99; and **City of Franklin, Financial Report, FY1999**, Schedule 1. It should be noted that, in calculating revenue capacity and revenue effort indicators, the Joint Legislative Audit and Review Commission was required to utilize jurisdictional sales tax data published in the Department of Taxation's **Annual Report** series because relevant statistics for cities were unavailable from the Auditor of Public Accounts for FY1977 (i.e., the base period underlying the Joint Legislative Audit and Review Commission's stress index computations). (**Technical Appendix: Local Mandates and Local Financial Condition**, p. 21; and Suzette Denslow, communication with staff of Commission on Local Government, April 27, 1987.) In this regard we note that the Department of Taxation's sales tax statistics for counties with incorporated towns reflect revenues which have been remitted to the latter jurisdictions in support of their own functional objectives. (C. M. Crump, Department of Accounts, communication with staff of Commission on Local Government, March 27, 1987.) The Auditor of Public Accounts' county-level revenue figures, in contrast, exclude town entitlements. (Auditor of Public Accounts, **Uniform Financial Reporting Manual**, rev. July, 1993, 3-44.) Since the stress index is not designed to assess the fiscal strain experienced by town governments, the State Auditor's jurisdictional breakdown of local-option sales tax revenues constitutes a more appropriate measurement tool than the alternative statistical profile circulated by the Department of Taxation.

¹⁵"Other" local-source revenues, as defined in footnote E of Exhibit A, have been computed for each county and city relative to fiscal years 1995-99. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**; and Exhibit D-2 and Schedule 1 of **City of Franklin, Financial Report, FY1999**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements. (See **Uniform Financial Reporting Manual**, pp. 3-59 and 3-60.) The preceding elements, though, have not been incorporated into the Commission's FY1995-99 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of

aggregate level of jurisdictional revenue capacity for the specified period.¹⁶ Always greater than zero and positive in direction, the ratio score yielded by this computational procedure may exceed a value of one if a locality utilizes its various resource bases at rates of extraction surpassing statewide average levels. An example of the foregoing circumstance can be found in the most current ratio statistic for Fairfax County. In 1998/99 the effort level of that jurisdiction was 1.0698.¹⁷ The cumulative receipts generated by the locality represented, in other words, 106.98% of its theoretical revenue capacity. One may state, alternatively, that Fairfax County collected nearly \$1.07 for every dollar that it would have realized if each jurisdictional resource base had simply been tapped at the relevant statewide average yield rate. With respect to the dimension of revenue effort, it should be noted that the Commission's staff has calculated city and county scores for each of the periods extending from 1994/95 through 1998/99.

The Composite Fiscal Stress Index

In its data analyses covering the 1985/86-87/88 interval, the Commission approached the construction of the fiscal stress index through the locality-by-locality summation of jurisdictional values (ranging from 1 to 8 on each component dimension) across relative stress indicators of (1) base-period revenue capacity per capita, (2) change in revenue capacity per capita from the base period to a selected update period, (3) base-period revenue effort, (4) variation in revenue effort between the base period and the specified update period, and (5) "resident income" [a sub-index comprising weighted measures of (a) the decennial poverty rate as computed by the U.S. Census Bureau, (b) change in median family adjusted gross income (i.e., adjusted gross income for married couples) between the stipulated base and update years, and (c)

own-source general revenues at the county and city levels. See, for example, U. S. Department of Commerce, **Government Finances: 1991-92** (Washington, D.C.: U. S. Government Printing Office, 1996), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 5th ed. (Fort Worth, TX: Harcourt Brace College Publishers, 1999), pp. 620-21 and 624.

¹⁶See the illustrative calculation in Exhibit B.

¹⁷See Table 3.2.

median family adjusted gross income during the latter year.]¹⁸ With the issuance of the 1988/89 stress update report, however, the fiscal stress methodology was significantly modified. As outlined below, the amended index-building procedure, while reducing the array of component dimensions to a more efficient set of baseline factors, yields an increased degree of statistical precision relative to the level of quantitative refinement attainable under the original methodology.¹⁹

In its revised form the composite index is a three-variable instrument resting upon temporally equivalent indicators that cover the most recent accounting interval for which pertinent data values are available with respect to all counties and cities. The process of index construction, as redefined, begins with jurisdictional measures denoting (1) the level of revenue capacity per capita over a designated fiscal period (currently 1998/99), (2) the degree of revenue effort throughout the same time span, and (3) the magnitude of median adjusted gross income among all residents--individuals as well as married couples--filing State tax returns for the associated calendar year²⁰

¹⁸This procedure is fully examined in Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1987/88** (August, 1990), Appendix B, pp. 6-8.

¹⁹By way of illustration, the measurement approach taken in the current report greatly reduces the potential for tied jurisdictional scores on the composite index of fiscal stress. Indeed, only two cases of statistical convergence (involving the overall stress values for Grayson County/Russell County and Montgomery County/Dinwiddie County) can be found in the 1998/99 index distribution (see Tables 6.2 and 6.3). Significantly, however, these apparent instances of complete overlap stem solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, the 1998/99 index values for Grayson and Russell equal 167.573 and 167.568, respectively. Under a four-digit rounding standard, the summary scores yielded by Montgomery and Dinwiddie are, in order, 165.1191 and 165.1188.

²⁰The inclusive adjusted gross income variable has displaced the resident income measures utilized in the Commission's 1985/86-87/88 computations. The surrogate indicator, which captures annually revised data, is preferable in chronological terms to the decennial poverty rate distribution as an instrument for the gauging of fiscal stress. A further advantage of the

(presently 1998).²¹ From each of these raw-score variables, the Commission's staff derives the corresponding z-score distribution.²² Characterized by a mean of 0 and a standard deviation of 1, the latter statistical series is computed to ensure measurement equivalence across the several index dimensions. Next, two sets of derivative values (i.e., the jurisdictional z-scores linked to revenue capacity per capita and median adjusted gross income) are successively multiplied by -1 in order to create distributions manifesting directional consistency with the local z-score series calculated from the baseline measure of revenue effort.²³ Following this adjustment the Commission's staff transforms every z-score distribution (i.e., relative stress variable) into a congruent measure with a mean of 55 and a standard deviation of 5 for the purpose of eliminating negative numbers from the array of jurisdictional values.²⁴ At the succeeding stage of the computational exercise, a fiscal stress

substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

²¹The median statistics shown in Table 5 of this report have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Local Area AGI: All Returns, 1998" (electronic dataset), January 3, 2001.

²²In relation to a numerically scaled raw-score variable, as indicated earlier, the mean (or average) represents the sum of the values across all cases (i.e., counties and cities) divided by the total number of cases. The magnitude of the standard deviation relative to the specified indicator is the square root of a ratio whose numerator constitutes the sum of the squared raw-score differences from the mean and whose denominator equals the aggregate number of cases under consideration (i.e., 135). Given the mean and standard deviation statistics for a particular raw-score variable, the z-score of any designated county or city can be obtained through (1) the subtraction of the mean from that locality's raw score and (2) the division of the resulting variance by the standard deviation. (See Blalock, **Social Statistics**, pp. 56-59, 78-80, and 96-98; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, pp. 331-35, 339-41, and 345-47.)

²³In each of the aligned distributions, the larger z-scores indicate relatively high stress, and the smaller values denote comparatively low stress.

²⁴It should be emphasized that the conversion procedure does not alter the relative position and distance of any specified jurisdiction in regard to each

total is generated with respect to any given locality through the addition of its converted z-scores (or relative stress values) on the capacity, effort, and adjusted gross income dimensions.²⁵ Once a set of composite index scores has been developed in this manner for all counties and cities, the entire distribution of computed values is numerically ordered and divided into a series of stress classes--low, below average, above average, and high--defined with reference to the statewide mean and standard deviation statistics. Through the use of the methodology just outlined, the Commission's staff has produced jurisdictional index scores and classifications pertaining to 1998/99.²⁶ The present set of composite stress values, though not indicative of the fiscal strain endured by counties and cities in absolute terms, serves to identify the standing of the various localities relative to one another during the specified time frame.

of the other localities. The transformed z-score series, then, preserves the shape of the original distribution.

²⁵For an illustration of our index construction technique, see Exhibit C.

²⁶Under the Commission's classificatory system, each locality is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 1998/99 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 154.75 (one standard deviation below the mean), 165.00 (the mean), and 175.25 (one standard deviation above the mean).

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY

Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 1998/99
Wythe County: An Example

Potential Revenues from:	Statewide Average Yield Rate		Resource-Base Indicator	Amount
Real Property Tax (PR1)	= \$0.00938	A	X \$1,159,428,571 (Real Estate True Valuation)	= \$10,875,440.00
Public Service Corporation Property Tax (PR2)	= \$0.00843	A	X \$92,255,413 (PSC Property True Valuation)	= \$777,713.13
Tangible Personal Property Tax (PR3)	= \$236.66	B	X 26,513 (Number of Motor Vehicles)	= \$6,274,566.58
Motor Vehicle License Tax (PR4)	= \$18.80	C	X 26,328 (Adjusted Number of Motor Vehicles)	= \$494,966.40
Local-Option Sales Tax (PR5)	= -----		-----	= \$2,058,563.00
Other Local-Source Instruments (PR6)	= \$0.02305	E	X \$324,257,841 (Adjusted Gross Income)	= \$7,474,143.24
Revenue Capacity Per Capita =	$\frac{\text{PR1+PR2+PR3+PR4+PR5+PR6}}{\text{Population}} = \frac{\$27,955,392}{26,600} = \$1,050.95$			

Source: Staff, Commission on Local Government

Exhibit A

Notes

- A. The statewide average yield rate for each of two revenue sources--the real property tax and the PSC property tax--is defined as the quotient of (a) total county and city receipts pertaining to the specified funding instrument divided by (b) the cumulative true valuation of relevant taxable property across the Commonwealth.
- B. With respect to the tax on tangible personal property, the average rate of return can be obtained through the division of (a) aggregate county and city collections associated with this revenue mechanism by (b) the total number of motor vehicles registered throughout the State.
- C. Regarding the motor vehicle license tax, the Commission has defined the yield per resource-base unit as the ratio of (a) total county and city revenues from pertinent charges to (b) the statewide adjusted number of vehicular registrations. Our approach to the measurement of this yield rate, it should be noted, differs from that of JLARC. In each of the two JLARC fiscal stress studies, the average annual license fee was represented by the arithmetic mean of a tax rate distribution which subsumed, relative to any specified county or city, either the current jurisdictional fee for all passenger cars or, if the locality in question levied different automobile licensing charges as a function of vehicular weight, the amount appropriate to cars in the "4,000 pounds and under" class. (Geraldine A. Turner, JLARC staff, communication with CLG staff, June 12, 1986.)
- D. The cited statistic reflects the **actual** receipts of Wythe County from the local-option sales tax. Given the uniform rate at which this funding instrument is imposed throughout Virginia, the Wythe County figure simultaneously denotes the revenue-generating **potential** of that locality relative to the sales tax.
- E. In relation to "other" local-source funding instruments, the average rate of return is the quotient of (a) aggregate county and city collections from such "other" extractive mechanisms divided by (b) the statewide level of adjusted gross income. (It should be emphasized that the indigenous revenues of any given jurisdiction, as identified by this report, exclude payments in lieu of taxes from governmental enterprise activities,

compensation pursuant to the settlement of city-county annexation cases, and fiscal assistance transmitted under general revenue-sharing programs of an interlocal nature. With these elements falling outside the aggregate measure of own-source receipts, the Commission has arithmetically defined each locality's "other" revenues as the variance between the total indigenous collections of that entity and the sum of its yield from the real property tax, the public service corporation property tax, the tangible personal property tax, the motor vehicle license tax, the local-option sales tax, and penalty and interest charges associated with all property tax dimensions. The latter payments have been omitted from the "other" local-source revenues total since these amounts, while representing current year receipts, are traceable to tax-base obligations initially incurred during earlier fiscal periods.)

Exhibit B

Computation of Revenue Effort, 1998/99 Wythe County: An Example

Actual Revenues from:		Amount
Real Property Tax (E1)	=	\$5,800,165.00
Public Service Corporation Property Tax (E2)	=	\$526,366.00
Tangible Personal Property Tax (E3)	=	\$2,640,411.00
Motor Vehicle License Tax (E4)	=	\$329,502.00
Local-Option Sales Tax (E5)	=	\$2,058,563.00
Other Local-Source Instruments (E6)	=	\$8,317,110.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5+E6}}{\text{Revenue Capacity}} = \frac{\$19,672,117}{\$27,955,392} = 0.7037$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 1998/99
Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 1998/99	\$1,050.95	56.92 (S1)
Revenue Effort, 1998/99	0.7037	52.02 (S2)
Median Adjusted Gross Income (All State Tax Returns), 1998	\$20,163	58.02 (S3)

Composite Fiscal Stress Index Score = $S1+S2+S3 = 56.92+52.02+58.02 = 166.96$

Source: Staff, Commission on Local Government

**REVENUE CAPACITY PER CAPITA,
1998/99**

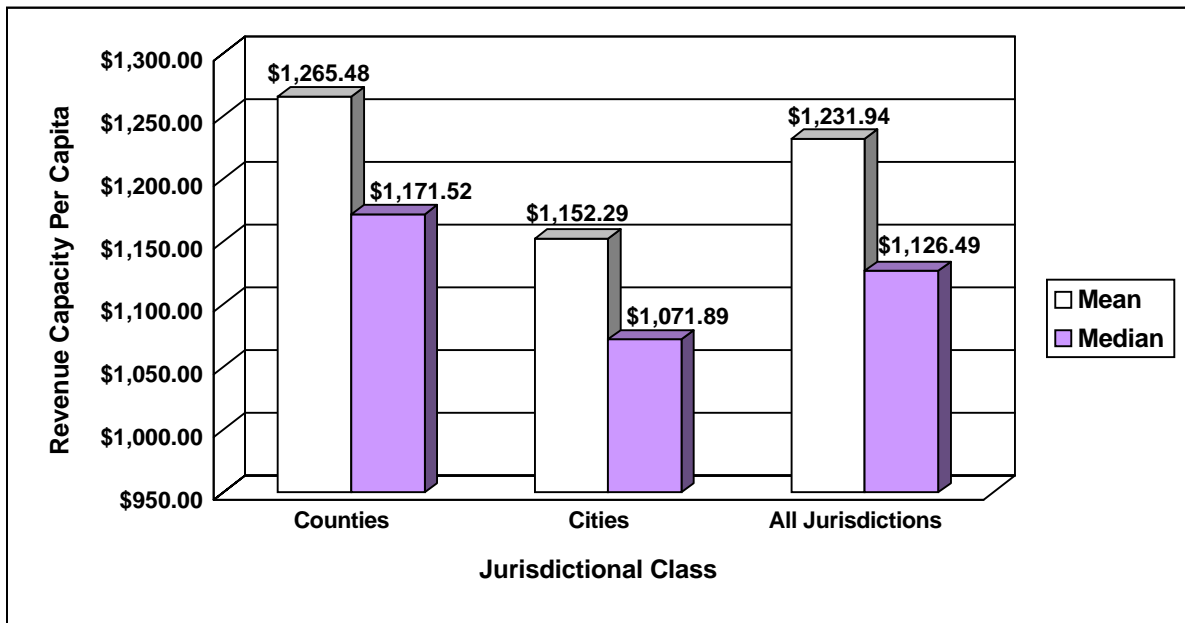
Tables 1.1-1.8/Chart 1

Table 1.1
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	\$1,265.48	\$1,171.52
Cities	40	29.6%	\$1,152.29	\$1,071.89
All Jurisdictions	135	100.0%	\$1,231.94	\$1,126.49

Source: Staff, Commission on Local Government

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 1998/99
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 135=Highest Capacity		60.73=Highest Stress 20.37=Lowest Stress	
	Revenue Capacity Per Capita, 1998/99	Rank Score	Relative Stress Score	
Accomack County	\$1,012.30	46.0	57.34	
Albemarle County	\$1,642.96	118.0	50.63	
Alleghany County	\$1,158.22	73.0	55.78	
Amelia County	\$1,212.86	82.0	55.20	
Amherst County	\$1,002.06	43.0	57.44	
Appomattox County	\$1,054.53	52.0	56.89	
Arlington County	\$2,191.16	132.0	44.80	
Augusta County	\$1,247.42	91.0	54.84	
Bath County	\$4,489.12	135.0	20.37	
Bedford County	\$1,314.11	103.0	54.13	
Bland County	\$892.21	23.0	58.61	
Botetourt County	\$1,364.35	105.0	53.59	
Brunswick County	\$866.97	16.0	58.88	
Buchanan County	\$835.21	12.0	59.22	
Buckingham County	\$876.32	17.0	58.78	
Campbell County	\$1,035.30	50.0	57.09	
Caroline County	\$1,089.91	60.0	56.51	
Carroll County	\$971.31	34.0	57.77	
Charles City County	\$1,262.75	93.0	54.67	
Charlotte County	\$904.23	28.0	58.48	
Chesterfield County	\$1,343.61	104.0	53.81	
Clarke County	\$1,503.36	114.0	52.11	
Craig County	\$1,071.18	56.0	56.71	
Culpeper County	\$1,236.17	88.0	54.96	
Cumberland County	\$1,075.75	57.0	56.66	
Dickenson County	\$850.62	15.0	59.05	
Dinwiddie County	\$988.32	38.0	57.59	
Essex County	\$1,437.82	108.0	52.81	
Fairfax County	\$1,967.35	128.0	47.18	
Fauquier County	\$1,824.56	123.0	48.70	
Floyd County	\$1,123.06	67.0	56.16	
Fluvanna County	\$1,171.52	76.0	55.64	
Franklin County	\$1,247.52	92.0	54.83	
Frederick County	\$1,303.40	101.0	54.24	
Giles County	\$1,001.01	41.0	57.46	
Gloucester County	\$1,148.87	71.0	55.88	
Goochland County	\$2,035.66	129.0	46.45	
Grayson County	\$891.90	22.0	58.62	
Greene County	\$1,105.53	62.0	56.34	
Greensville County	\$739.58	5.0	60.24	
Halifax County	\$1,193.25	78.0	55.41	
Hanover County	\$1,568.60	117.0	51.42	
Henrico County	\$1,528.83	116.0	51.84	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 135=Highest Capacity		60.73=Highest Stress 20.37=Lowest Stress	
	Revenue Capacity Per Capita, 1998/99	Rank Score	Relative Stress Score	
Henry County	\$1,000.56	40.0	57.46	
Highland County	\$1,643.17	119.0	50.63	
Isle of Wight County	\$1,205.15	81.0	55.28	
James City County	\$1,827.03	124.0	48.67	
King and Queen County	\$1,168.15	75.0	55.68	
King George County	\$1,195.49	79.0	55.39	
King William County	\$1,215.99	85.0	55.17	
Lancaster County	\$1,714.12	122.0	49.87	
Lee County	\$692.63	1.0	60.73	
Loudoun County	\$1,955.79	127.0	47.30	
Louisa County	\$1,866.42	126.0	48.25	
Lunenburg County	\$845.40	13.0	59.11	
Madison County	\$1,198.45	80.0	55.36	
Mathews County	\$1,381.37	107.0	53.41	
Mecklenburg County	\$1,081.37	58.0	56.60	
Middlesex County	\$1,678.27	120.0	50.25	
Montgomery County	\$933.84	30.0	58.17	
Nelson County	\$1,474.33	111.0	52.42	
New Kent County	\$1,463.52	110.0	52.54	
Northampton County	\$1,114.39	64.0	56.25	
Northumberland County	\$1,696.32	121.0	50.06	
Nottoway County	\$833.47	11.0	59.24	
Orange County	\$1,272.26	96.0	54.57	
Page County	\$983.68	35.0	57.64	
Patrick County	\$984.97	37.0	57.63	
Pittsylvania County	\$970.39	33.0	57.78	
Powhatan County	\$1,246.18	90.0	54.85	
Prince Edward County	\$885.84	19.0	58.68	
Prince George County	\$1,007.95	45.0	57.38	
Prince William County	\$1,299.94	100.0	54.28	
Pulaski County	\$984.61	36.0	57.63	
Rappahannock County	\$1,836.84	125.0	48.57	
Richmond County	\$1,126.49	68.0	56.12	
Roanoke County	\$1,264.67	94.0	54.65	
Rockbridge County	\$1,277.69	97.0	54.51	
Rockingham County	\$1,176.18	77.0	55.59	
Russell County	\$888.62	21.0	58.65	
Scott County	\$794.81	7.0	59.65	
Shenandoah County	\$1,150.48	72.0	55.87	
Smyth County	\$846.77	14.0	59.10	
Southampton County	\$1,005.40	44.0	57.41	
Spotsylvania County	\$1,286.41	99.0	54.42	
Stafford County	\$1,215.89	84.0	55.17	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity	135=Highest Capacity	60.73=Highest Stress	20.37=Lowest Stress
	Revenue Capacity Per Capita, 1998/99	Rank Score	Relative Stress Score	
Surry County	\$3,157.64	134.0	34.52	
Sussex County	\$1,014.80	47.0	57.31	
Tazewell County	\$894.60	24.0	58.59	
Warren County	\$1,225.49	86.0	55.07	
Washington County	\$1,064.55	55.0	56.78	
Westmoreland County	\$1,231.78	87.0	55.00	
Wise County	\$825.78	10.0	59.32	
Wythe County	\$1,050.95	51.0	56.92	
York County	\$1,282.67	98.0	54.46	
Alexandria City	\$2,067.47	130.0	46.12	
Bedford City	\$970.33	32.0	57.78	
Bristol City	\$1,015.56	48.0	57.30	
Buena Vista City	\$798.72	8.0	59.61	
Charlottesville City	\$1,306.58	102.0	54.21	
Chesapeake City	\$1,120.40	65.0	56.19	
Clifton Forge City	\$748.02	6.0	60.15	
Colonial Heights City	\$1,452.01	109.0	52.66	
Covington City	\$908.89	29.0	58.44	
Danville City	\$899.72	27.0	58.53	
Emporia City	\$969.41	31.0	57.79	
Fairfax City	\$2,132.64	131.0	45.42	
Falls Church City	\$2,580.68	133.0	40.66	
Franklin City	\$1,029.70	49.0	57.15	
Fredericksburg City	\$1,501.12	113.0	52.14	
Galax City	\$1,108.99	63.0	56.31	
Hampton City	\$897.97	26.0	58.55	
Harrisonburg City	\$1,145.92	70.0	55.91	
Hopewell City	\$882.32	18.0	58.72	
Lexington City	\$888.34	20.0	58.65	
Lynchburg City	\$1,060.47	54.0	56.82	
Manassas City	\$1,376.62	106.0	53.46	
Manassas Park City	\$1,215.07	83.0	55.18	
Martinsville City	\$999.94	39.0	57.47	
Newport News City	\$896.60	25.0	58.57	
Norfolk City	\$803.46	9.0	59.56	
Norton City	\$1,121.00	66.0	56.18	
Petersburg City	\$713.70	3.0	60.51	
Poquoson City	\$1,268.14	95.0	54.62	
Portsmouth City	\$704.00	2.0	60.61	
Radford City	\$732.42	4.0	60.31	
Richmond City	\$1,165.75	74.0	55.70	
Roanoke City	\$1,083.31	59.0	56.58	
Salem City	\$1,243.98	89.0	54.87	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 1998/99

Rank Scores
1=Lowest Capacity
135=Highest Capacity

Relative Stress Scores
60.73=Highest Stress
20.37=Lowest Stress

Locality	Revenue Capacity Per Capita, 1998/99	Rank Score	Relative Stress Score
Staunton City	\$1,001.86	42.0	57.45
Suffolk City	\$1,055.75	53.0	56.87
Virginia Beach City	\$1,131.11	69.0	56.07
Waynesboro City	\$1,096.14	61.0	56.44
Williamsburg City	\$1,489.66	112.0	52.26
Winchester City	\$1,507.98	115.0	52.06

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 1998/99

City	County	Revenue Capacity Per Capita, 1998/99	
		City Value	County Value
Alexandria City	Arlington County	\$2,067.47	\$2,191.16
	Fairfax County	\$2,067.47	\$1,967.35
Bedford City	Bedford County	\$970.33	\$1,314.11
Bristol City	Washington County	\$1,015.56	\$1,064.55
Buena Vista City	Rockbridge County	\$798.72	\$1,277.69
Charlottesville City	Albemarle County	\$1,306.58	\$1,642.96
Chesapeake City	-----	\$1,120.40	-----
Clifton Forge City	Alleghany County	\$748.02	\$1,158.22
Colonial Heights City	Chesterfield County	\$1,452.01	\$1,343.61
	Prince George County	\$1,452.01	\$1,007.95
Covington City	Alleghany County	\$908.89	\$1,158.22
Danville City	Pittsylvania County	\$899.72	\$970.39
Emporia City	Greensville County	\$969.41	\$739.58
Fairfax City	Fairfax County	\$2,132.64	\$1,967.35
Falls Church City	Arlington County	\$2,580.68	\$2,191.16
	Fairfax County	\$2,580.68	\$1,967.35
Franklin City	Isle of Wight County	\$1,029.70	\$1,205.15
	Southampton County	\$1,029.70	\$1,005.40
Fredericksburg City	Spotsylvania County	\$1,501.12	\$1,286.41
	Stafford County	\$1,501.12	\$1,215.89
Galax City	Carroll County	\$1,108.99	\$971.31
	Grayson County	\$1,108.99	\$891.90
Hampton City	York County	\$897.97	\$1,282.67
Harrisonburg City	Rockingham County	\$1,145.92	\$1,176.18
Hopewell City	Chesterfield County	\$882.32	\$1,343.61
	Prince George County	\$882.32	\$1,007.95
Lexington City	Rockbridge County	\$888.34	\$1,277.69
Lynchburg City	Amherst County	\$1,060.47	\$1,002.06
	Bedford County	\$1,060.47	\$1,314.11
	Campbell County	\$1,060.47	\$1,035.30
Manassas City	Prince William County	\$1,376.62	\$1,299.94
Manassas Park City	Prince William County	\$1,215.07	\$1,299.94
Martinsville City	Henry County	\$999.94	\$1,000.56
Newport News City	Isle of Wight County	\$896.60	\$1,205.15
	James City County	\$896.60	\$1,827.03
	York County	\$896.60	\$1,282.67
Norfolk City	-----	\$803.46	-----
Norton City	Wise County	\$1,121.00	\$825.78
Petersburg City	Chesterfield County	\$713.70	\$1,343.61
	Dinwiddie County	\$713.70	\$988.32
	Prince George County	\$713.70	\$1,007.95
Poquoson City	York County	\$1,268.14	\$1,282.67
Portsmouth City	-----	\$704.00	-----

Source: Staff, Commission on Local Government

Table 1.3
Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 1998/99

City	County	Revenue Capacity Per Capita, 1998/99	
		City Value	County Value
Radford City	Montgomery County	\$732.42	\$933.84
	Pulaski County	\$732.42	\$984.61
Richmond City	Chesterfield County	\$1,165.75	\$1,343.61
	Henrico County	\$1,165.75	\$1,528.83
Roanoke City	Roanoke County	\$1,083.31	\$1,264.67
Salem City	Roanoke County	\$1,243.98	\$1,264.67
Staunton City	Augusta County	\$1,001.86	\$1,247.42
Suffolk City	Isle of Wight County	\$1,055.75	\$1,205.15
	Southampton County	\$1,055.75	\$1,005.40
Virginia Beach City	-----	\$1,131.11	-----
Waynesboro City	Augusta County	\$1,096.14	\$1,247.42
Williamsburg City	James City County	\$1,489.66	\$1,827.03
	York County	\$1,489.66	\$1,282.67
Winchester City	Frederick County	\$1,507.98	\$1,303.40

Source: Staff, Commission on Local Government

Table 1.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Capacity Per Capita, 1998/99

City	County	City/County Revenue Capacity Per Capita Ratio, 1998/99
Alexandria City	Arlington County	0.94
	Fairfax County	1.05
Bedford City	Bedford County	0.74
Bristol City	Washington County	0.95
Buena Vista City	Rockbridge County	0.63
Charlottesville City	Albemarle County	0.80
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	0.65
Colonial Heights City	Chesterfield County	1.08
	Prince George County	1.44
Covington City	Alleghany County	0.78
Danville City	Pittsylvania County	0.93
Emporia City	Greensville County	1.31
Fairfax City	Fairfax County	1.08
Falls Church City	Arlington County	1.18
	Fairfax County	1.31
Franklin City	Isle of Wight County	0.85
	Southampton County	1.02
Fredericksburg City	Spotsylvania County	1.17
	Stafford County	1.23
Galax City	Carroll County	1.14
	Grayson County	1.24
Hampton City	York County	0.70
Harrisonburg City	Rockingham County	0.97
Hopewell City	Chesterfield County	0.66
	Prince George County	0.88
Lexington City	Rockbridge County	0.70
Lynchburg City	Amherst County	1.06
	Bedford County	0.81
	Campbell County	1.02
Manassas City	Prince William County	1.06
Manassas Park City	Prince William County	0.93
Martinsville City	Henry County	0.999
Newport News City	Isle of Wight County	0.74
	James City County	0.49
	York County	0.70
Norfolk City	-----	----
Norton City	Wise County	1.36
Petersburg City	Chesterfield County	0.53
	Dinwiddie County	0.72
	Prince George County	0.71
Poquoson City	York County	0.99
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 1.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Capacity Per Capita, 1998/99

City	County	City/County Revenue Capacity Per Capita Ratio, 1998/99
Radford City	Montgomery County	0.78
	Pulaski County	0.74
Richmond City	Chesterfield County	0.87
	Henrico County	0.76
Roanoke City	Roanoke County	0.86
Salem City	Roanoke County	0.98
Staunton City	Augusta County	0.80
Suffolk City	Isle of Wight County	0.88
	Southampton County	1.05
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.88
Williamsburg City	James City County	0.82
	York County	1.16
Winchester City	Frederick County	1.16

Source: Staff, Commission on Local Government

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	\$884.61	\$888.62
Cities	3	2.2%	\$1,081.85	\$1,108.99
Sub-Group Summary	16	11.9%	\$921.59	\$892.05
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,094.40	\$1,044.91
Cities	9	6.7%	\$960.79	\$970.33
Sub-Group Summary	25	18.5%	\$1,046.30	\$1,002.06
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	\$1,600.00	\$1,262.56
Cities	6	4.4%	\$1,073.16	\$1,049.00
Sub-Group Summary	16	11.9%	\$1,402.43	\$1,200.83
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$1,853.56	\$1,961.57
Cities	5	3.7%	\$1,874.50	\$2,067.47
Sub-Group Summary	9	6.7%	\$1,865.19	\$1,967.35
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$1,386.91	\$1,254.21
Cities	2	1.5%	\$1,403.85	\$1,403.85
Sub-Group Summary	16	11.9%	\$1,389.03	\$1,279.34

Source: Staff, Commission on Local Government

(continued)

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	\$1,112.25	\$988.32
Cities	4	3.0%	\$1,004.36	\$925.87
Sub-Group Summary	19	14.1%	\$1,089.54	\$969.41
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,492.74	\$1,463.52
Cities	1	.7%	\$1,165.75	\$1,165.75
Sub-Group Summary	8	5.9%	\$1,451.86	\$1,403.56
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	\$1,327.16	\$1,223.88
Sub-Group Summary	12	8.9%	\$1,327.16	\$1,223.88
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,330.06	\$1,243.91
Cities	10	7.4%	\$1,039.68	\$1,042.72
Sub-Group Summary	14	10.4%	\$1,122.65	\$1,088.08
All Jurisdictions	135	100.0%	\$1,231.94	\$1,126.49

Source: Staff, Commission on Local Government

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District				
LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$771.07	\$794.81
Cities	1	.7%	\$1,121.00	\$1,121.00
Sub-Group Summary	4	3.0%	\$858.56	\$810.29
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$867.26	\$869.62
Sub-Group Summary	4	3.0%	\$867.26	\$869.62
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.4%	\$952.95	\$931.76
Cities	2	1.5%	\$1,062.28	\$1,062.28
Sub-Group Summary	8	5.9%	\$980.28	\$993.43
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,010.63	\$992.81
Cities	1	.7%	\$732.42	\$732.42
Sub-Group Summary	5	3.7%	\$954.99	\$984.61
Roanoke Valley (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,214.61	\$1,211.44
Cities	4	3.0%	\$996.05	\$996.10
Sub-Group Summary	8	5.9%	\$1,105.33	\$1,120.76

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$1,966.71	\$1,277.69
Cities	5	3.7%	\$986.19	\$1,001.86
Sub-Group Summary	10	7.4%	\$1,476.45	\$1,161.05
Lord Fairfax (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,233.28	\$1,225.49
Cities	1	.7%	\$1,507.98	\$1,507.98
Sub-Group Summary	6	4.4%	\$1,279.06	\$1,264.44
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$1,853.56	\$1,961.57
Cities	5	3.7%	\$1,874.50	\$2,067.47
Sub-Group Summary	9	6.7%	\$1,865.19	\$1,967.35
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$1,473.65	\$1,272.26
Sub-Group Summary	5	3.7%	\$1,473.65	\$1,272.26
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$1,452.15	\$1,474.33
Cities	1	.7%	\$1,306.58	\$1,306.58
Sub-Group Summary	6	4.4%	\$1,427.89	\$1,390.45

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Virginia (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,101.50	\$1,044.91
Cities	2	1.5%	\$1,015.40	\$1,015.40
Sub-Group Summary	6	4.4%	\$1,072.80	\$1,044.91
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$1,050.86	\$992.76
Cities	2	1.5%	\$949.83	\$949.83
Sub-Group Summary	6	4.4%	\$1,017.18	\$992.46
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$1,047.20	\$1,081.37
Sub-Group Summary	3	2.2%	\$1,047.20	\$1,081.37
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$947.70	\$885.84
Sub-Group Summary	7	5.2%	\$947.70	\$885.84
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,492.74	\$1,463.52
Cities	1	.7%	\$1,165.75	\$1,165.75
Sub-Group Summary	8	5.9%	\$1,451.86	\$1,403.56

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,196.93	\$1,205.69
Cities	1	.7%	\$1,501.12	\$1,501.12
Sub-Group Summary	5	3.7%	\$1,257.76	\$1,215.89
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$1,442.18	\$1,464.05
Sub-Group Summary	4	3.0%	\$1,442.18	\$1,464.05
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.4%	\$1,338.41	\$1,298.68
Sub-Group Summary	6	4.4%	\$1,338.41	\$1,298.68
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,381.66	\$1,007.95
Cities	4	3.0%	\$1,004.36	\$925.87
Sub-Group Summary	9	6.7%	\$1,213.97	\$988.32
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,063.34	\$1,063.34
Sub-Group Summary	2	1.5%	\$1,063.34	\$1,063.34

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,330.06	\$1,243.91
Cities	10	7.4%	\$1,039.68	\$1,042.72
Sub-Group Summary	14	10.4%	\$1,122.65	\$1,088.08
All Jurisdictions	135	100.0%	\$1,231.94	\$1,126.49

Source: Staff, Commission on Local Government

Table 1.7
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Population, 1998
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1998				
100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	\$1,714.45	\$1,742.31
Cities	7	5.2%	\$1,154.68	\$1,120.40
Sub-Group Summary	13	9.6%	\$1,413.03	\$1,299.94
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.1%	\$1,161.04	\$1,149.68
Cities	9	6.7%	\$1,038.45	\$1,060.47
Sub-Group Summary	47	34.8%	\$1,137.57	\$1,083.31
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.1%	\$1,147.19	\$1,109.96
Cities	13	9.6%	\$1,255.68	\$1,243.98
Sub-Group Summary	51	37.8%	\$1,174.84	\$1,114.39
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	\$1,709.29	\$1,381.37
Cities	11	8.1%	\$1,121.74	\$970.33
Sub-Group Summary	24	17.8%	\$1,440.00	\$1,123.74
All Jurisdictions	135	100.0%	\$1,231.94	\$1,126.49

Source: Staff, Commission on Local Government

Table 1.8
Descriptive Statistics
for
Revenue Capacity Per Capita, 1998/99
by
Percentage Change in Population, 1994-98
and
Jurisdictional Class

	Revenue Capacity Per Capita, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1994-98				
10.00% or higher				
Jurisdictional Class				
Counties	12	8.9%	\$1,442.13	\$1,266.30
Cities	2	1.5%	\$1,135.41	\$1,135.41
Sub-Group Summary	14	10.4%	\$1,398.31	\$1,241.17
5.00% to 9.99%				
Jurisdictional Class				
Counties	25	18.5%	\$1,267.72	\$1,247.52
Cities	1	.7%	\$1,120.40	\$1,120.40
Sub-Group Summary	26	19.3%	\$1,262.06	\$1,231.75
0.01% to 4.99%				
Jurisdictional Class				
Counties	39	28.9%	\$1,191.30	\$1,089.91
Cities	11	8.1%	\$1,345.03	\$1,131.11
Sub-Group Summary	50	37.0%	\$1,225.12	\$1,116.03
No change or decline				
Jurisdictional Class				
Counties	19	14.1%	\$1,303.21	\$1,000.56
Cities	26	19.3%	\$1,073.28	\$1,000.90
Sub-Group Summary	45	33.3%	\$1,170.36	\$1,000.56
All Jurisdictions	135	100.0%	\$1,231.94	\$1,126.49

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,
1994/95-98/99**

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1
Mean Level
of
Revenue Capacity Per Capita, 1994/95-98/99
by
Jurisdictional Class

	Fiscal Period				
	1994/95	1995/96	1996/97	1997/98	1998/99
Jurisdictional Class					
Counties	\$1,063.41	\$1,115.26	\$1,172.86	\$1,233.84	\$1,265.48
Cities	\$985.09	\$1,014.59	\$1,072.83	\$1,120.95	\$1,152.29
All Jurisdictions	\$1,040.21	\$1,085.43	\$1,143.22	\$1,200.39	\$1,231.94

Table 2.2
Median Level
of
Revenue Capacity Per Capita, 1994/95-98/99
by
Jurisdictional Class

	Fiscal Period				
	1994/95	1995/96	1996/97	1997/98	1998/99
Jurisdictional Class					
Counties	\$980.42	\$1,032.35	\$1,099.79	\$1,145.33	\$1,171.52
Cities	\$925.25	\$952.32	\$1,011.69	\$1,033.70	\$1,071.89
All Jurisdictions	\$947.23	\$984.90	\$1,044.68	\$1,102.02	\$1,126.49

The mean and median statistics relative to 1994/95 are based upon the capacity scores for 95 counties and 40 independent cities (excluding South Boston). The computations across the 1995/96-98/99 interval take cognizance of the latter jurisdiction as a subordinate town within Halifax County.

Source: Staff, Commission on Local Government

Chart 2.1
Mean Level of Revenue Capacity Per Capita, 1994/95-98/99
by
Jurisdictional Class

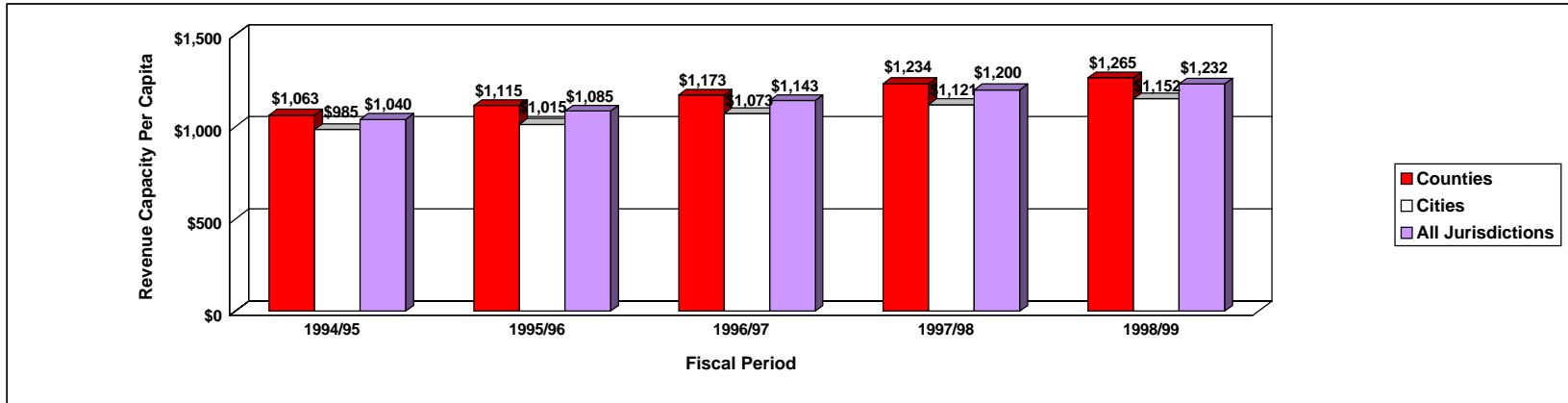
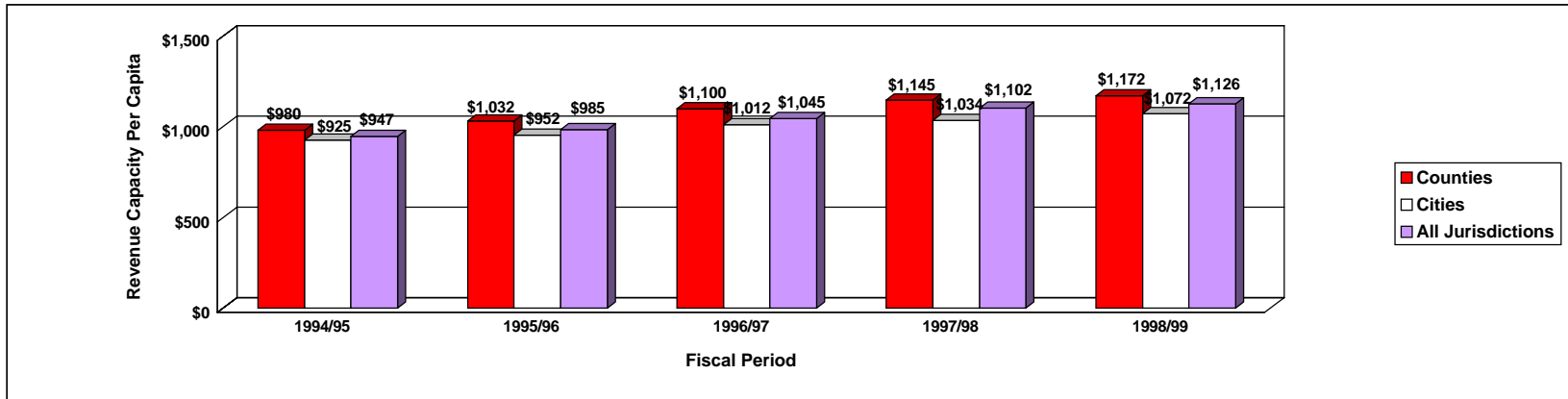


Chart 2.2
Median Level of Revenue Capacity Per Capita, 1994/95-98/99
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1994/95-98/99

Locality	Revenue Capacity		Revenue Capacity		Revenue Capacity		Revenue Capacity		Revenue Capacity	
	Per Capita,	Rank	Per Capita,	Rank	Per Capita,	Rank	Per Capita,	Rank	Per Capita,	Rank
	1994/95	2	1995/96	3	1996/97	3	1997/98	3	1998/99	3
		Score		Score		Score		Score		Score
Accomack County	\$878.75	53.0	\$922.87	54.0	\$969.96	52.0	\$1,000.65	48.0	\$1,012.30	46.0
Albemarle County	\$1,351.30	120.0	\$1,443.54	119.0	\$1,480.70	118.0	\$1,612.84	119.0	\$1,642.96	118.0
Alleghany County	\$906.72	62.0	\$1,000.86	71.0	\$1,088.52	75.0	\$1,141.25	75.0	\$1,158.22	73.0
Amelia County	\$978.04	73.0	\$1,032.35	77.0	\$1,101.63	78.0	\$1,184.32	85.0	\$1,212.86	82.0
Amherst County	\$830.95	40.0	\$883.92	42.0	\$920.37	40.0	\$979.84	41.0	\$1,002.06	43.0
Appomattox County	\$849.35	46.0	\$913.48	51.0	\$1,004.74	60.0	\$1,069.50	64.0	\$1,054.53	52.0
Arlington County	\$1,866.76	133.0	\$1,859.53	132.0	\$1,990.24	132.0	\$2,058.64	132.0	\$2,191.16	132.0
Augusta County	\$1,022.56	87.0	\$1,081.62	86.0	\$1,146.19	91.0	\$1,198.18	91.0	\$1,247.42	91.0
Bath County	\$4,070.57	136.0	\$4,182.30	135.0	\$4,299.81	135.0	\$4,611.84	135.0	\$4,489.12	135.0
Bedford County	\$1,067.79	96.0	\$1,141.12	98.0	\$1,190.20	95.0	\$1,262.70	101.0	\$1,314.11	103.0
Bland County	\$702.36	13.0	\$751.02	15.0	\$823.63	20.0	\$842.69	16.0	\$892.21	23.0
Botetourt County	\$1,060.86	94.0	\$1,119.39	96.0	\$1,195.74	96.0	\$1,280.61	103.0	\$1,364.35	105.0
Brunswick County	\$707.58	15.0	\$771.87	18.0	\$799.37	17.0	\$869.68	20.0	\$866.97	16.0
Buchanan County	\$724.75	18.0	\$816.18	29.0	\$834.44	22.0	\$848.56	17.0	\$835.21	12.0
Buckingham County	\$767.86	26.0	\$782.02	21.0	\$820.68	19.0	\$857.95	19.0	\$876.32	17.0
Campbell County	\$865.74	49.0	\$908.46	49.0	\$962.90	50.0	\$1,014.20	50.0	\$1,035.30	50.0
Caroline County	\$947.23	69.0	\$980.01	67.0	\$1,022.80	63.0	\$1,054.76	59.0	\$1,089.91	60.0
Carroll County	\$763.05	24.0	\$812.78	27.0	\$853.05	28.0	\$909.10	30.0	\$971.31	34.0
Charles City County	\$1,022.68	88.0	\$1,060.82	79.0	\$1,197.04	98.0	\$1,226.96	93.0	\$1,262.75	93.0
Charlotte County	\$771.43	27.0	\$821.77	30.0	\$890.61	34.0	\$888.92	26.0	\$904.23	28.0
Chesterfield County	\$1,158.48	106.0	\$1,220.76	105.0	\$1,291.17	109.0	\$1,347.20	106.0	\$1,343.61	104.0
Clarke County	\$1,230.48	114.0	\$1,285.46	112.0	\$1,337.06	111.0	\$1,418.85	113.0	\$1,503.36	114.0
Craig County	\$879.72	54.0	\$900.42	47.0	\$1,004.11	59.0	\$1,036.47	55.0	\$1,071.18	56.0
Culpeper County	\$1,104.64	101.0	\$1,088.93	87.0	\$1,147.95	92.0	\$1,195.03	89.0	\$1,236.17	88.0
Cumberland County	\$874.48	52.0	\$930.06	56.0	\$996.17	55.0	\$1,060.04	61.0	\$1,075.75	57.0
Dickenson County	\$734.36	19.0	\$775.90	20.0	\$808.96	18.0	\$834.41	14.0	\$850.62	15.0
Dinwiddie County	\$807.33	36.0	\$869.02	38.0	\$897.58	36.0	\$954.15	36.0	\$988.32	38.0
Essex County	\$1,176.39	108.0	\$1,237.38	108.0	\$1,259.78	104.0	\$1,398.82	111.0	\$1,437.82	108.0
Fairfax County	\$1,637.35	127.0	\$1,685.26	126.0	\$1,779.16	126.0	\$1,860.06	126.0	\$1,967.35	128.0
Fauquier County	\$1,552.38	126.0	\$1,608.19	124.0	\$1,702.61	125.0	\$1,814.72	124.0	\$1,824.56	123.0
Floyd County	\$892.58	58.0	\$943.10	59.0	\$997.49	56.0	\$1,068.91	63.0	\$1,123.06	67.0
Fluvanna County	\$1,066.54	95.0	\$1,099.18	93.0	\$1,131.88	87.0	\$1,164.39	79.0	\$1,171.52	76.0
Franklin County	\$997.84	76.0	\$1,068.32	83.0	\$1,138.44	88.0	\$1,188.76	87.0	\$1,247.52	92.0
Frederick County	\$1,123.13	103.0	\$1,179.66	103.0	\$1,233.63	102.0	\$1,262.37	100.0	\$1,303.40	101.0
Giles County	\$816.24	37.0	\$868.04	37.0	\$927.47	41.0	\$962.11	37.0	\$1,001.01	41.0
Gloucester County	\$969.98	72.0	\$1,030.93	76.0	\$1,080.45	73.0	\$1,132.74	72.0	\$1,148.87	71.0
Goochland County	\$1,448.37	123.0	\$1,613.87	125.0	\$1,686.39	124.0	\$1,900.58	128.0	\$2,035.66	129.0
Grayson County	\$673.04	8.0	\$714.47	8.0	\$766.76	8.0	\$883.32	24.0	\$891.90	22.0
Greene County	\$890.41	57.0	\$944.73	60.0	\$992.05	54.0	\$1,094.22	66.0	\$1,105.53	62.0
Greensville County	\$631.33	3.0	\$683.51	7.0	\$684.86	2.0	\$740.09	5.0	\$739.58	5.0
Halifax County/1	\$940.98	68.0	\$933.32	57.0	\$1,060.56	71.0	\$1,156.48	78.0	\$1,193.25	78.0
Hanover County	\$1,310.27	119.0	\$1,377.50	117.0	\$1,459.70	117.0	\$1,512.96	117.0	\$1,568.60	117.0
Henrico County	\$1,229.20	112.0	\$1,304.20	114.0	\$1,368.51	114.0	\$1,443.67	114.0	\$1,528.83	116.0
Henry County	\$835.76	43.0	\$876.80	40.0	\$934.28	42.0	\$983.05	44.0	\$1,000.56	40.0
Highland County	\$1,285.93	117.0	\$1,431.24	118.0	\$1,518.56	119.0	\$1,541.85	118.0	\$1,643.17	119.0
Isle of Wight County	\$1,025.81	90.0	\$1,089.09	88.0	\$1,120.94	83.0	\$1,168.03	81.0	\$1,205.15	81.0
James City County	\$1,426.99	122.0	\$1,515.51	121.0	\$1,575.28	121.0	\$1,732.29	123.0	\$1,827.03	124.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1994/95-98/99

Locality	Revenue Capacity Per Capita, 1994/95		Revenue Capacity Per Capita, 1995/96		Revenue Capacity Per Capita, 1996/97		Revenue Capacity Per Capita, 1997/98		Revenue Capacity Per Capita, 1998/99	
	2	Rank	3	Rank	3	Rank	3	Rank	3	Rank
King and Queen County	\$926.99	64.0	\$1,045.49	78.0	\$1,099.79	77.0	\$1,175.36	82.0	\$1,168.15	75.0
King George County	\$1,058.89	93.0	\$1,069.76	84.0	\$1,107.73	80.0	\$1,140.07	74.0	\$1,195.49	79.0
King William County	\$1,021.99	86.0	\$1,107.59	95.0	\$1,143.76	89.0	\$1,197.00	90.0	\$1,215.99	85.0
Lancaster County	\$1,513.49	124.0	\$1,553.50	123.0	\$1,617.98	123.0	\$1,680.71	122.0	\$1,714.12	122.0
Lee County	\$560.28	1.0	\$596.37	1.0	\$629.60	1.0	\$662.63	1.0	\$692.63	1.0
Loudoun County	\$1,735.34	129.0	\$1,721.84	127.0	\$1,806.25	128.0	\$1,881.44	127.0	\$1,955.79	127.0
Louisa County	\$1,709.72	128.0	\$1,725.13	128.0	\$1,787.83	127.0	\$1,859.41	125.0	\$1,866.42	126.0
Lunenburg County	\$740.37	21.0	\$775.63	19.0	\$779.59	13.0	\$812.52	9.0	\$845.40	13.0
Madison County	\$1,019.98	84.0	\$1,064.61	82.0	\$1,121.27	84.0	\$1,165.06	80.0	\$1,198.45	80.0
Mathews County	\$1,164.90	107.0	\$1,224.44	106.0	\$1,283.20	108.0	\$1,359.82	107.0	\$1,381.37	107.0
Mecklenburg County	\$880.13	55.0	\$940.59	58.0	\$1,005.25	61.0	\$1,034.93	54.0	\$1,081.37	58.0
Middlesex County	\$1,382.37	121.0	\$1,482.58	120.0	\$1,578.02	122.0	\$1,645.44	120.0	\$1,678.27	120.0
Montgomery County	\$742.17	22.0	\$786.41	23.0	\$825.79	21.0	\$893.12	29.0	\$933.84	30.0
Nelson County	\$1,248.85	116.0	\$1,327.01	115.0	\$1,439.84	116.0	\$1,416.47	112.0	\$1,474.33	111.0
New Kent County	\$1,229.76	113.0	\$1,301.24	113.0	\$1,323.14	110.0	\$1,370.76	108.0	\$1,463.52	110.0
Northampton County	\$904.93	61.0	\$950.46	62.0	\$1,042.37	67.0	\$1,056.25	60.0	\$1,114.39	64.0
Northumberland County	\$1,528.91	125.0	\$1,550.41	122.0	\$1,547.91	120.0	\$1,656.44	121.0	\$1,696.32	121.0
Nottoway County	\$719.84	17.0	\$728.34	10.0	\$778.49	12.0	\$829.36	12.0	\$833.47	11.0
Orange County	\$1,101.53	100.0	\$1,148.64	100.0	\$1,201.28	99.0	\$1,255.80	98.0	\$1,272.26	96.0
Page County	\$845.22	45.0	\$915.18	52.0	\$953.14	46.0	\$971.23	39.0	\$983.68	35.0
Patrick County	\$824.02	38.0	\$849.23	33.0	\$879.74	30.0	\$936.19	34.0	\$984.97	37.0
Pittsylvania County	\$785.62	31.0	\$857.57	35.0	\$893.12	35.0	\$915.67	31.0	\$970.39	33.0
Powhatan County	\$1,020.24	85.0	\$1,064.02	81.0	\$1,120.01	82.0	\$1,183.28	84.0	\$1,246.18	90.0
Prince Edward County	\$744.82	23.0	\$768.70	17.0	\$849.25	24.0	\$879.65	23.0	\$885.84	19.0
Prince George County	\$772.91	29.0	\$854.25	34.0	\$851.91	27.0	\$925.30	33.0	\$1,007.95	45.0
Prince William County	\$1,157.07	105.0	\$1,181.37	104.0	\$1,238.78	103.0	\$1,272.50	102.0	\$1,299.94	100.0
Pulaski County	\$791.40	34.0	\$832.44	31.0	\$889.66	32.0	\$948.47	35.0	\$984.61	36.0
Rappahannock County	\$1,750.14	130.0	\$1,781.70	130.0	\$1,933.64	130.0	\$1,977.70	130.0	\$1,836.84	125.0
Richmond County	\$980.42	74.0	\$976.54	66.0	\$1,004.09	58.0	\$1,102.02	68.0	\$1,126.49	68.0
Roanoke County	\$1,082.22	99.0	\$1,161.57	102.0	\$1,228.27	101.0	\$1,295.87	104.0	\$1,264.67	94.0
Rockbridge County	\$1,010.20	82.0	\$1,107.03	94.0	\$1,168.04	93.0	\$1,237.90	94.0	\$1,277.69	97.0
Rockingham County	\$998.00	77.0	\$1,025.35	75.0	\$1,073.95	72.0	\$1,138.26	73.0	\$1,176.18	77.0
Russell County	\$702.13	12.0	\$749.33	14.0	\$789.01	15.0	\$849.33	18.0	\$888.62	21.0
Scott County	\$652.51	6.0	\$673.90	4.0	\$740.60	7.0	\$777.37	7.0	\$794.81	7.0
Shenandoah County	\$1,025.02	89.0	\$1,063.60	80.0	\$1,101.65	79.0	\$1,145.33	76.0	\$1,150.48	72.0
Smyth County	\$715.20	16.0	\$752.20	16.0	\$792.04	16.0	\$829.90	13.0	\$846.77	14.0
Southampton County	\$851.33	47.0	\$872.49	39.0	\$907.57	37.0	\$975.60	40.0	\$1,005.40	44.0
Spotsylvania County	\$1,183.92	109.0	\$1,228.92	107.0	\$1,272.19	107.0	\$1,260.68	99.0	\$1,286.41	99.0
Stafford County	\$1,072.78	97.0	\$1,098.86	92.0	\$1,125.49	85.0	\$1,186.86	86.0	\$1,215.89	84.0
Surry County	\$2,835.62	135.0	\$2,926.45	134.0	\$3,040.16	134.0	\$3,155.84	134.0	\$3,157.64	134.0
Sussex County	\$867.47	51.0	\$908.78	50.0	\$961.84	49.0	\$985.05	45.0	\$1,014.80	47.0
Tazewell County	\$735.32	20.0	\$785.93	22.0	\$836.59	23.0	\$876.40	22.0	\$894.60	24.0
Warren County	\$1,052.22	92.0	\$1,093.65	91.0	\$1,114.41	81.0	\$1,183.09	83.0	\$1,225.49	86.0
Washington County	\$831.78	41.0	\$896.50	46.0	\$969.85	51.0	\$1,040.43	57.0	\$1,064.55	55.0
Westmoreland County	\$1,017.95	83.0	\$1,090.68	89.0	\$1,143.77	90.0	\$1,217.31	92.0	\$1,231.78	87.0
Wise County	\$700.19	11.0	\$744.75	13.0	\$777.63	11.0	\$814.81	10.0	\$825.78	10.0
Wythe County	\$834.46	42.0	\$889.70	44.0	\$948.24	44.0	\$1,020.25	51.0	\$1,050.95	51.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1994/95-98/99

Locality	Revenue Capacity Per Capita, 1994/95		Revenue Capacity Per Capita, 1995/96		Revenue Capacity Per Capita, 1996/97		Revenue Capacity Per Capita, 1997/98		Revenue Capacity Per Capita, 1998/99	
	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score
York County	102.0		97.0		100.0		97.0		98.0	
Alexandria City	131.0		129.0		129.0		129.0		130.0	
Bedford City	50.0		41.0		45.0		46.0		32.0	
Bristol City	48.0		36.0		43.0		38.0		48.0	
Buena Vista City	9.0		9.0		10.0		11.0		8.0	
Charlottesville City	81.0		74.0		86.0		88.0		102.0	
Chesapeake City	75.0		73.0		74.0		71.0		65.0	
Clifton Forge City	5.0		5.0		5.0		3.0		6.0	
Colonial Heights City	111.0		111.0		112.0		109.0		109.0	
Covington City	35.0		32.0		31.0		32.0		29.0	
Danville City	25.0		24.0		33.0		27.0		27.0	
Emporia City	39.0		45.0		38.0		42.0		31.0	
Fairfax City	132.0		131.0		131.0		131.0		131.0	
Falls Church City	134.0		133.0		133.0		133.0		133.0	
Franklin City	56.0		48.0		39.0		43.0		49.0	
Fredericksburg City	104.0		101.0		106.0		110.0		113.0	
Galax City	79.0		69.0		64.0		56.0		63.0	
Hampton City	28.0		26.0		25.0		21.0		26.0	
Harrisonburg City	80.0		72.0		70.0		69.0		70.0	
Hopewell City	32.0		28.0		29.0		28.0		18.0	
Lexington City	10.0		11.0		14.0		15.0		20.0	
Lynchburg City	60.0		55.0		57.0		52.0		54.0	
Manassas City	110.0		110.0		105.0		105.0		106.0	
Manassas Park City	78.0		85.0		65.0		70.0		83.0	
Martinsville City	67.0		53.0		48.0		47.0		39.0	
Newport News City	30.0		25.0		26.0		25.0		25.0	
Norfolk City	14.0		12.0		9.0		8.0		9.0	
Norton City	66.0		63.0		69.0		58.0		66.0	
Petersburg City	7.0		3.0		6.0		6.0		3.0	
Poquoson City	91.0		90.0		94.0		95.0		95.0	
Portsmouth City	4.0		6.0		4.0		4.0		2.0	
Radford City	2.0		2.0		3.0		2.0		4.0	
Richmond City	70.0		68.0		76.0		77.0		74.0	
Roanoke City	65.0		64.0		62.0		62.0		59.0	
Salem City	98.0		99.0		97.0		96.0		89.0	
South Boston City/1	33.0		----	----	----	----	----	----	----	----
Staunton City	44.0		43.0		47.0		49.0		42.0	
Suffolk City	59.0		61.0		53.0		53.0		53.0	
Virginia Beach City	63.0		65.0		66.0		67.0		69.0	
Waynesboro City	71.0		70.0		68.0		65.0		61.0	
Williamsburg City	118.0		116.0		115.0		116.0		112.0	
Winchester City	115.0		109.0		113.0		115.0		115.0	

1

South Boston City reverted to the status of a subordinate town on July 1, 1995. Accordingly, with respect to the 1995/96-98/99 time span, all baseline data for this jurisdiction are reflected in the capacity profile relative to Halifax County.

2

The rank score of a given locality may vary from 1 (lowest capacity) to 136 (highest capacity).

3

Because of the South Boston reversion, the lowest and highest capacity values in the statewide distribution are ranked 1 and 135, respectively.

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores
 1=Weakest Change in Capacity
 135=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 1994/95 to 1995/96		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99		Rank Score	
	Percentage Change in Revenue Capacity Per Capita from 1994/95 to 1995/96	Rank Score			Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97	Rank Score			Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98	Rank Score			Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99	Rank Score		
Accomack County	5.02%	68.0			5.10%	66.0			3.16%	30.0			1.16%	34.0		
Albemarle County	6.83%	109.0			2.57%	14.0			8.92%	127.0			1.87%	49.0		
Alleghany County	10.38%	130.0			8.76%	120.0			4.84%	75.0			1.49%	42.0		
Amelia County	5.55%	83.0			6.71%	99.0			7.51%	117.0			2.41%	66.0		
Amherst County	6.37%	103.0			4.12%	33.0			6.46%	101.0			2.27%	62.0		
Appomattox County	7.55%	119.0			9.99%	126.0			6.45%	100.0			-1.40%	9.0		
Arlington County	-0.39%	8.0			7.03%	105.0			3.44%	36.0			6.44%	123.0		
Augusta County	5.78%	87.0			5.97%	86.0			4.54%	66.0			4.11%	100.0		
Bath County	2.75%	37.0			2.81%	16.0			7.26%	113.0			-2.66%	5.0		
Bedford County	6.87%	110.0			4.30%	39.0			6.09%	92.0			4.07%	98.0		
Bland County	6.93%	113.0			9.67%	121.0			2.31%	14.0			5.88%	119.0		
Botetourt County	5.52%	82.0			6.82%	100.0			7.10%	111.0			6.54%	125.0		
Brunswick County	9.09%	127.0			3.56%	25.0			8.80%	126.0			-0.31%	16.0		
Buchanan County	12.62%	134.0			2.24%	12.0			1.69%	10.0			-1.57%	8.0		
Buckingham County	1.84%	21.0			4.94%	61.0			4.54%	68.0			2.14%	57.0		
Campbell County	4.94%	65.0			5.99%	87.0			5.33%	80.0			2.08%	56.0		
Caroline County	3.46%	45.0			4.37%	41.0			3.13%	27.0			3.33%	85.0		
Carroll County	6.52%	105.0			4.96%	62.0			6.57%	103.0			6.84%	129.0		
Charles City County	3.73%	50.0			12.84%	134.0			2.50%	17.0			2.92%	74.0		
Charlotte County	6.53%	106.0			8.38%	115.0			-0.19%	3.0			1.72%	47.0		
Chesterfield County	5.38%	80.0			5.77%	80.0			4.34%	62.0			-0.27%	17.0		
Clarke County	4.47%	59.0			4.01%	31.0			6.12%	93.0			5.96%	121.0		
Craig County	2.35%	26.0			11.52%	132.0			3.22%	32.0			3.35%	86.0		
Culpeper County	-1.42%	3.0			5.42%	73.0			4.10%	55.0			3.44%	87.0		
Cumberland County	6.36%	101.0			7.11%	106.0			6.41%	97.0			1.48%	41.0		
Dickenson County	5.66%	85.0			4.26%	38.0			3.15%	29.0			1.94%	50.0		
Dinwiddie County	7.64%	121.0			3.29%	21.0			6.30%	96.0			3.58%	88.0		
Essex County	5.18%	78.0			1.81%	9.0			11.04%	133.0			2.79%	71.0		
Fairfax County	2.93%	38.0			5.57%	75.0			4.55%	69.0			5.77%	118.0		
Fauquier County	3.60%	47.0			5.87%	82.0			6.59%	105.0			0.54%	26.0		
Floyd County	5.66%	86.0			5.77%	79.0			7.16%	112.0			5.07%	112.0		
Fluvanna County	3.06%	41.0			2.97%	19.0			2.87%	22.0			0.61%	27.0		
Franklin County	7.06%	114.0			6.56%	96.0			4.42%	64.0			4.94%	110.0		
Frederick County	5.03%	72.0			4.58%	48.0			2.33%	15.0			3.25%	82.0		
Giles County	6.35%	100.0			6.85%	101.0			3.73%	43.0			4.04%	96.0		
Gloucester County	6.28%	99.0			4.80%	54.0			4.84%	74.0			1.42%	39.0		
Goochland County	11.43%	133.0			4.49%	45.0			12.70%	134.0			7.11%	130.0		

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores
 1=Weakest Change in Capacity
 135=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 1994/95 to 1995/96		Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score
Grayson County	6.16%	95.0	7.32%	109.0	15.20%	135.0	0.97%	29.0
Greene County	6.10%	92.0	5.01%	64.0	10.30%	132.0	1.03%	30.0
Greensville County	8.26%	124.0	0.20%	5.0	8.06%	122.0	-0.07%	18.0
Halifax County/1	-0.81%	5.0	13.63%	135.0	9.04%	128.0	3.18%	80.0
Hanover County	5.13%	75.0	5.97%	85.0	3.65%	40.0	3.68%	91.0
Henrico County	6.10%	93.0	4.93%	60.0	5.49%	83.0	5.90%	120.0
Henry County	4.91%	64.0	6.56%	95.0	5.22%	78.0	1.78%	48.0
Highland County	11.30%	132.0	6.10%	89.0	1.53%	9.0	6.57%	126.0
Isle of Wight County	6.17%	96.0	2.93%	18.0	4.20%	58.0	3.18%	79.0
James City County	6.20%	97.0	3.94%	30.0	9.97%	131.0	5.47%	115.0
King and Queen County	12.78%	135.0	5.19%	68.0	6.87%	107.0	-0.61%	14.0
King George County	1.03%	13.0	3.55%	24.0	2.92%	23.0	4.86%	108.0
King William County	8.38%	126.0	3.27%	20.0	4.65%	70.0	1.59%	46.0
Lancaster County	2.64%	33.0	4.15%	36.0	3.88%	48.0	1.99%	51.0
Lee County	6.44%	104.0	5.57%	76.0	5.25%	79.0	4.53%	104.0
Loudoun County	-0.78%	6.0	4.90%	58.0	4.16%	57.0	3.95%	94.0
Louisa County	0.90%	12.0	3.63%	28.0	4.00%	53.0	0.38%	23.0
Lunenburg County	4.76%	62.0	0.51%	6.0	4.22%	59.0	4.05%	97.0
Madison County	4.38%	58.0	5.32%	72.0	3.90%	49.0	2.87%	73.0
Mathews County	5.11%	74.0	4.80%	53.0	5.97%	89.0	1.59%	45.0
Mecklenburg County	6.87%	111.0	6.87%	102.0	2.95%	24.0	4.49%	102.0
Middlesex County	7.25%	116.0	6.44%	92.0	4.27%	61.0	2.00%	52.0
Montgomery County	5.96%	91.0	5.01%	63.0	8.15%	123.0	4.56%	105.0
Nelson County	6.26%	98.0	8.50%	116.0	-1.62%	1.0	4.08%	99.0
New Kent County	5.81%	88.0	1.68%	7.0	3.60%	39.0	6.77%	128.0
Northampton County	5.03%	70.0	9.67%	122.0	1.33%	7.0	5.50%	117.0
Northumberland County	1.41%	17.0	-0.16%	4.0	7.01%	110.0	2.41%	65.0
Nottoway County	1.18%	15.0	6.89%	104.0	6.53%	102.0	0.50%	25.0
Orange County	4.28%	56.0	4.58%	49.0	4.54%	67.0	1.31%	37.0
Page County	8.28%	125.0	4.15%	35.0	1.90%	11.0	1.28%	36.0
Patrick County	3.06%	40.0	3.59%	27.0	6.42%	98.0	5.21%	113.0
Pittsylvania County	9.16%	128.0	4.14%	34.0	2.53%	18.0	5.98%	122.0
Powhatan County	4.29%	57.0	5.26%	69.0	5.65%	87.0	5.32%	114.0
Prince Edward County	3.21%	43.0	10.48%	130.0	3.58%	38.0	0.70%	28.0
Prince George County	10.52%	131.0	-0.27%	3.0	8.61%	125.0	8.93%	134.0
Prince William County	2.10%	25.0	4.86%	55.0	2.72%	20.0	2.16%	58.0
Pulaski County	5.19%	79.0	6.87%	103.0	6.61%	106.0	3.81%	92.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores
 1=Weakest Change in Capacity
 135=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 1994/95 to 1995/96		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Rank Score		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99		Rank Score	
	1994/95	1995/96	Rank	Score	1995/96	1996/97	Rank	Score	1996/97	1997/98	Rank	Score	1997/98	1998/99	Rank	Score
Rappahannock County	1.80%		20.0		8.53%		117.0		2.28%		13.0		-7.12%		1.0	
Richmond County	-0.40%		7.0		2.82%		17.0		9.75%		129.0		2.22%		60.0	
Roanoke County	7.33%		117.0		5.74%		78.0		5.50%		84.0		-2.41%		6.0	
Rockbridge County	9.59%		129.0		5.51%		74.0		5.98%		90.0		3.21%		81.0	
Rockingham County	2.74%		35.0		4.74%		51.0		5.99%		91.0		3.33%		84.0	
Russell County	6.72%		108.0		5.30%		70.0		7.64%		120.0		4.63%		107.0	
Scott County	3.28%		44.0		9.90%		124.0		4.96%		76.0		2.24%		61.0	
Shenandoah County	3.76%		52.0		3.58%		26.0		3.97%		50.0		0.45%		24.0	
Smyth County	5.17%		77.0		5.30%		71.0		4.78%		72.0		2.03%		53.0	
Southampton County	2.49%		30.0		4.02%		32.0		7.50%		116.0		3.05%		78.0	
Spotsylvania County	3.80%		54.0		3.52%		23.0		-0.90%		2.0		2.04%		54.0	
Stafford County	2.43%		28.0		2.42%		13.0		5.45%		82.0		2.45%		67.0	
Surry County	3.20%		42.0		3.89%		29.0		3.81%		46.0		0.06%		19.0	
Sussex County	4.76%		61.0		5.84%		81.0		2.41%		16.0		3.02%		77.0	
Tazewell County	6.88%		112.0		6.45%		93.0		4.76%		71.0		2.08%		55.0	
Warren County	3.94%		55.0		1.90%		10.0		6.16%		94.0		3.58%		89.0	
Washington County	7.78%		122.0		8.18%		113.0		7.28%		114.0		2.32%		64.0	
Westmoreland County	7.14%		115.0		4.87%		57.0		6.43%		99.0		1.19%		35.0	
Wise County	6.36%		102.0		4.42%		43.0		4.78%		73.0		1.35%		38.0	
Wythe County	6.62%		107.0		6.58%		97.0		7.59%		119.0		3.01%		76.0	
York County	1.89%		22.0		5.69%		77.0		4.00%		52.0		2.50%		68.0	
Alexandria City	0.87%		11.0		4.41%		42.0		3.68%		42.0		7.80%		132.0	
Bedford City	1.34%		16.0		8.59%		118.0		4.08%		54.0		-2.17%		7.0	
Bristol City	1.06%		14.0		8.65%		119.0		3.11%		26.0		5.01%		111.0	
Buena Vista City	4.88%		63.0		8.25%		114.0		6.57%		104.0		-3.49%		4.0	
Charlottesville City	1.79%		19.0		10.03%		128.0		5.60%		86.0		9.73%		135.0	
Chesapeake City	3.64%		48.0		5.95%		84.0		3.13%		28.0		0.19%		20.0	
Clifton Forge City	4.76%		60.0		6.66%		98.0		1.44%		8.0		2.20%		59.0	
Colonial Heights City	2.74%		36.0		6.08%		88.0		4.23%		60.0		4.16%		101.0	
Covington City	5.48%		81.0		4.79%		52.0		4.15%		56.0		-1.17%		11.0	
Danville City	3.66%		49.0		12.03%		133.0		-0.13%		4.0		1.16%		33.0	
Emporia City	7.63%		120.0		2.80%		15.0		7.34%		115.0		-1.26%		10.0	
Fairfax City	2.06%		24.0		9.96%		125.0		2.55%		19.0		4.51%		103.0	
Falls Church City	-1.14%		4.0		-1.28%		2.0		6.90%		108.0		3.98%		95.0	
Franklin City	1.99%		23.0		1.73%		8.0		6.97%		109.0		4.86%		109.0	
Fredericksburg City	2.44%		29.0		10.09%		129.0		9.96%		130.0		7.44%		131.0	
Galax City	-1.61%		2.0		4.62%		50.0		0.64%		6.0		6.75%		127.0	

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores								
1=Weakest Change in Capacity								
135=Strongest Change in Capacity								
Locality	Percentage Change in Revenue Capacity Per Capita from 1994/95 to 1995/96		Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99	
		Rank Score		Rank Score		Rank Score		Rank Score
Hampton City	4.97%	67.0	4.86%	56.0	2.80%	21.0	2.72%	70.0
Harrisonburg City	1.51%	18.0	3.47%	22.0	5.56%	85.0	3.01%	75.0
Hopewell City	3.48%	46.0	6.32%	91.0	3.25%	33.0	-1.16%	12.0
Lexington City	5.94%	90.0	5.88%	83.0	7.95%	121.0	5.49%	116.0
Lynchburg City	2.97%	39.0	7.96%	112.0	2.21%	12.0	3.62%	90.0
Manassas City	2.55%	32.0	2.03%	11.0	3.66%	41.0	4.61%	106.0
Manassas Park City	7.92%	123.0	-3.77%	1.0	7.53%	118.0	8.88%	133.0
Martinsville City	-1.78%	1.0	4.25%	37.0	3.76%	45.0	0.31%	22.0
Newport News City	3.73%	51.0	5.16%	67.0	3.86%	47.0	1.50%	43.0
Norfolk City	5.03%	71.0	4.57%	47.0	3.44%	37.0	0.27%	21.0
Norton City	2.53%	31.0	9.79%	123.0	0.04%	5.0	6.47%	124.0
Petersburg City	0.72%	10.0	10.02%	127.0	3.34%	34.0	-5.86%	2.0
Poquoson City	5.87%	89.0	7.21%	107.0	5.90%	88.0	2.28%	63.0
Portsmouth City	5.17%	76.0	5.01%	65.0	3.21%	31.0	-4.27%	3.0
Radford City	7.46%	118.0	7.26%	108.0	3.04%	25.0	2.83%	72.0
Richmond City	2.40%	27.0	10.90%	131.0	5.18%	77.0	1.47%	40.0
Roanoke City	4.96%	66.0	4.92%	59.0	4.35%	63.0	1.57%	44.0
Salem City	6.14%	94.0	4.35%	40.0	4.49%	65.0	-0.53%	15.0
Staunton City	5.02%	69.0	7.42%	110.0	6.26%	95.0	-1.12%	13.0
Suffolk City	5.05%	73.0	4.56%	46.0	3.97%	51.0	2.65%	69.0
Virginia Beach City	5.64%	84.0	6.54%	94.0	5.44%	81.0	3.32%	83.0
Waynesboro City	3.77%	53.0	4.44%	44.0	3.74%	44.0	1.14%	32.0
Williamsburg City	2.72%	34.0	6.31%	90.0	3.43%	35.0	1.11%	31.0
Winchester City	-0.17%	9.0	7.92%	111.0	8.40%	124.0	3.93%	93.0

1

The Halifax County profile captures the fiscal ability implications of South Boston's city-to-town reversion across the 1995/96-98/99 interval.

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1994/95-98/99	Rank Score
Accomack County	3.61%	36.0
Albemarle County	5.05%	89.0
Alleghany County	6.37%	126.0
Amelia County	5.54%	110.0
Amherst County	4.81%	83.0
Appomattox County	5.65%	114.0
Arlington County	4.13%	58.0
Augusta County	5.10%	91.0
Bath County	2.54%	9.0
Bedford County	5.33%	104.0
Bland County	6.20%	122.0
Botetourt County	6.49%	130.0
Brunswick County	5.28%	101.0
Buchanan County	3.74%	38.0
Buckingham County	3.37%	27.0
Campbell County	4.58%	77.0
Caroline County	3.57%	33.0
Carroll County	6.22%	123.0
Charles City County	5.50%	109.0
Charlotte County	4.11%	53.0
Chesterfield County	3.80%	43.0
Clarke County	5.14%	94.0
Craig County	5.11%	92.0
Culpeper County	2.89%	13.0
Cumberland County	5.34%	105.0
Dickenson County	3.75%	39.0
Dinwiddie County	5.20%	97.0
Essex County	5.20%	98.0
Fairfax County	4.70%	80.0
Fauquier County	4.15%	59.0
Floyd County	5.91%	116.0
Fluvanna County	2.38%	8.0
Franklin County	5.75%	115.0
Frederick County	3.80%	42.0
Giles County	5.24%	100.0
Gloucester County	4.34%	69.0
Goochland County	8.93%	135.0
Grayson County	7.41%	133.0
Greene County	5.61%	112.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1994/95-98/99	Rank Score
Greenville County	4.11%	54.0
Halifax County/1	6.26%	124.0
Hanover County	4.61%	78.0
Henrico County	5.61%	111.0
Henry County	4.62%	79.0
Highland County	6.38%	127.0
Isle of Wight County	4.12%	56.0
James City County	6.40%	129.0
King and Queen County	6.06%	119.0
King George County	3.09%	19.0
King William County	4.47%	74.0
Lancaster County	3.16%	20.0
Lee County	5.45%	107.0
Loudoun County	3.06%	18.0
Louisa County	2.23%	6.0
Lunenburg County	3.39%	28.0
Madison County	4.12%	55.0
Mathews County	4.37%	70.0
Mecklenburg County	5.30%	102.0
Middlesex County	4.99%	86.0
Montgomery County	5.92%	117.0
Nelson County	4.31%	67.0
New Kent County	4.47%	73.0
Northampton County	5.38%	106.0
Northumberland County	2.67%	11.0
Nottoway County	3.77%	41.0
Orange County	3.68%	37.0
Page County	3.90%	47.0
Patrick County	4.57%	76.0
Pittsylvania County	5.45%	108.0
Powhatan County	5.13%	93.0
Prince Edward County	4.49%	75.0
Prince George County	6.95%	132.0
Prince William County	2.96%	15.0
Pulaski County	5.62%	113.0
Rappahannock County	1.37%	1.0
Richmond County	3.60%	34.0
Roanoke County	4.04%	50.0
Rockbridge County	6.07%	121.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1994/95-98/99	Rank Score
Rockingham County	4.20%	63.0
Russell County	6.07%	120.0
Scott County	5.10%	90.0
Shenandoah County	2.94%	14.0
Smyth County	4.32%	68.0
Southampton County	4.26%	65.0
Spotsylvania County	2.11%	5.0
Stafford County	3.19%	21.0
Surry County	2.74%	12.0
Sussex County	4.01%	49.0
Tazewell County	5.04%	88.0
Warren County	3.90%	46.0
Washington County	6.39%	128.0
Westmoreland County	4.91%	84.0
Wise County	4.23%	64.0
Wythe County	5.95%	118.0
York County	3.52%	31.0
Alexandria City	4.19%	62.0
Bedford City	2.96%	16.0
Bristol City	4.46%	72.0
Buena Vista City	4.05%	51.0
Charlottesville City	6.79%	131.0
Chesapeake City	3.23%	23.0
Clifton Forge City	3.76%	40.0
Colonial Heights City	4.30%	66.0
Covington City	3.31%	25.0
Danville City	4.18%	60.0
Emporia City	4.13%	57.0
Fairfax City	4.77%	82.0
Falls Church City	2.11%	4.0
Franklin City	3.89%	45.0
Fredericksburg City	7.48%	134.0
Galax City	2.60%	10.0
Hampton City	3.84%	44.0
Harrisonburg City	3.39%	29.0
Hopewell City	2.97%	17.0
Lexington City	6.32%	125.0
Lynchburg City	4.19%	61.0
Manassas City	3.21%	22.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1994/95-98/99

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1994/95-98/99	Rank Score
Manassas Park City	5.14%	95.0
Martinsville City	1.64%	2.0
Newport News City	3.56%	32.0
Norfolk City	3.33%	26.0
Norton City	4.71%	81.0
Petersburg City	2.05%	3.0
Poquoson City	5.31%	103.0
Portsmouth City	2.28%	7.0
Radford City	5.15%	96.0
Richmond City	4.99%	85.0
Roanoke City	3.95%	48.0
Salem City	3.61%	35.0
Staunton City	4.40%	71.0
Suffolk City	4.06%	52.0
Virginia Beach City	5.24%	99.0
Waynesboro City	3.27%	24.0
Williamsburg City	3.39%	30.0
Winchester City	5.02%	87.0

1

The statistical profile for Halifax County reflects the impact of South Boston City's reversion to town status on July 1, 1995.

Source: Staff, Commission on Local Government

**REVENUE EFFORT,
1998/99**

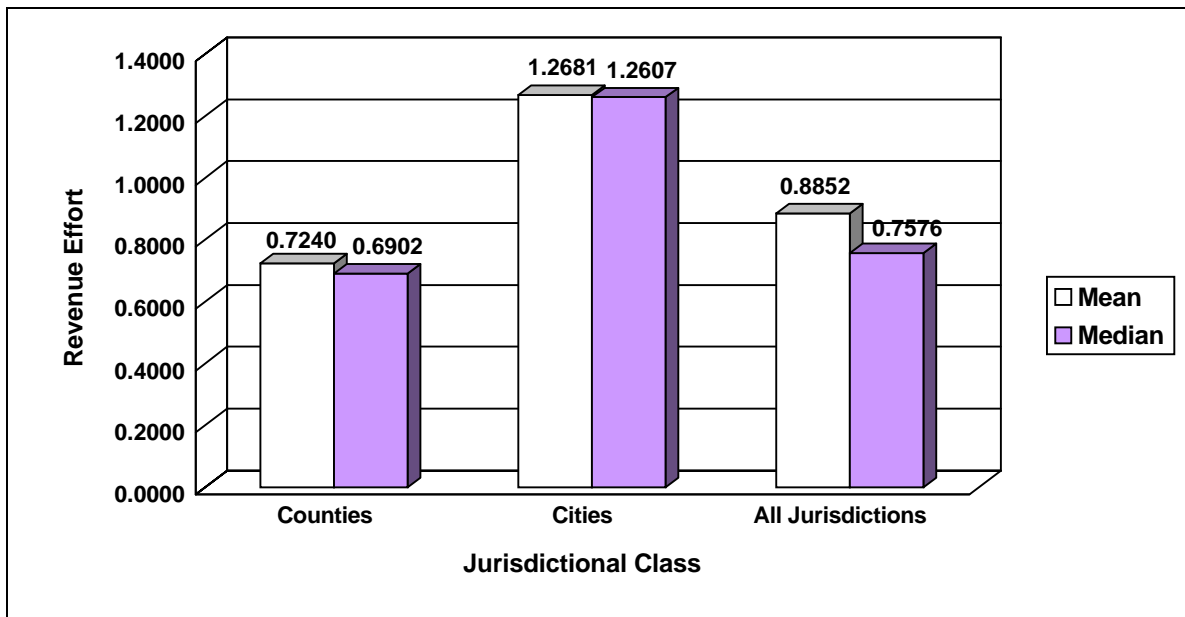
Tables 3.1-3.8/Chart 3

Table 3.1
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	.7240	.6902
Cities	40	29.6%	1.2681	1.2607
All Jurisdictions	135	100.0%	.8852	.7576

Source: Staff, Commission on Local Government

Chart 3
Mean and Median Levels of Revenue Effort, 1998/99
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort	135=Lowest Effort	67.55=Highest Stress	47.77=Lowest Stress
	Revenue Effort, 1998/99	Rank Score	Relative Stress Score	
Accomack County	0.7024	85.0	51.99	
Albemarle County	0.7517	69.0	52.80	
Alleghany County	1.1465	31.0	59.30	
Amelia County	0.7382	73.0	52.58	
Amherst County	0.6348	104.0	50.88	
Appomattox County	0.5315	126.0	49.18	
Arlington County	1.0500	45.0	57.71	
Augusta County	0.6223	111.0	50.68	
Bath County	0.4456	135.0	47.77	
Bedford County	0.6142	112.0	50.54	
Bland County	0.6477	102.0	51.09	
Botetourt County	0.6605	96.0	51.31	
Brunswick County	0.6862	90.0	51.73	
Buchanan County	1.0796	41.0	58.20	
Buckingham County	0.5546	121.0	49.56	
Campbell County	0.63237	106.0	50.84	
Caroline County	0.7252	77.0	52.37	
Carroll County	0.6508	101.0	51.15	
Charles City County	1.0926	38.0	58.41	
Charlotte County	0.7075	82.0	52.08	
Chesterfield County	0.9245	53.0	55.65	
Clarke County	0.67551	92.0	51.55	
Craig County	0.5769	119.0	49.93	
Culpeper County	0.7755	66.0	53.20	
Cumberland County	0.67547	93.0	51.55	
Dickenson County	0.7777	65.0	53.23	
Dinwiddie County	0.7337	74.0	52.51	
Essex County	0.6260	110.0	50.74	
Fairfax County	1.0698	43.0	58.04	
Fauquier County	0.8301	62.0	54.09	
Floyd County	0.5380	123.0	49.29	
Fluvanna County	0.6552	99.0	51.22	
Franklin County	0.5192	129.0	48.98	
Frederick County	0.8599	59.0	54.58	
Giles County	0.6598	97.0	51.29	
Gloucester County	0.8087	63.0	53.74	
Goochland County	0.6323	107.0	50.84	
Grayson County	0.5967	114.0	50.26	
Greene County	0.7971	64.0	53.55	
Greensville County	1.0881	40.0	58.34	
Halifax County	0.4523	134.0	47.88	
Hanover County	0.7210	79.0	52.30	
Henrico County	0.90386	56.0	55.31	
Henry County	0.6529	100.0	51.18	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort	135=Lowest Effort	67.55=Highest Stress	47.77=Lowest Stress
	Revenue Effort, 1998/99	Rank Score	Relative Stress Score	
Highland County	0.5282	127.0	49.13	
Isle of Wight County	0.8982	57.0	55.21	
James City County	0.90389	55.0	55.31	
King and Queen County	0.9312	50.0	55.76	
King George County	1.1032	36.0	58.58	
King William County	0.6273	108.0	50.76	
Lancaster County	0.5216	128.0	49.02	
Lee County	0.5323	125.0	49.20	
Loudoun County	0.9470	48.0	56.02	
Louisa County	0.6557	98.0	51.23	
Lunenburg County	0.6767	91.0	51.57	
Madison County	0.6033	113.0	50.36	
Mathews County	0.6471	103.0	51.09	
Mecklenburg County	0.4763	133.0	48.28	
Middlesex County	0.5674	120.0	49.77	
Montgomery County	0.6266	109.0	50.75	
Nelson County	0.6902	88.0	51.79	
New Kent County	0.6723	95.0	51.50	
Northampton County	0.7417	71.0	52.64	
Northumberland County	0.5339	124.0	49.22	
Nottoway County	0.7023	86.0	51.99	
Orange County	0.6734	94.0	51.52	
Page County	0.5382	122.0	49.30	
Patrick County	0.4894	131.0	48.49	
Pittsylvania County	0.5035	130.0	48.72	
Powhatan County	0.63240	105.0	50.84	
Prince Edward County	0.6981	87.0	51.92	
Prince George County	0.7277	76.0	52.41	
Prince William County	1.1437	32.0	59.25	
Pulaski County	0.7111	81.0	52.14	
Rappahannock County	0.5963	115.0	50.25	
Richmond County	0.7240	78.0	52.35	
Roanoke County	0.9267	52.0	55.68	
Rockbridge County	0.7642	67.0	53.01	
Rockingham County	0.7576	68.0	52.90	
Russell County	0.5932	116.0	50.20	
Scott County	0.4863	132.0	48.44	
Shenandoah County	0.8385	61.0	54.23	
Smyth County	0.7113	80.0	52.14	
Southampton County	0.7062	83.0	52.06	
Spotsylvania County	0.8754	58.0	54.84	
Stafford County	0.9074	54.0	55.37	
Surry County	0.7325	75.0	52.49	
Sussex County	1.2533	23.0	61.05	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 1998/99

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 135=Lowest Effort		67.55=Highest Stress 47.77=Lowest Stress	
	Revenue Effort, 1998/99	Rank Score	Relative Stress Score	
Tazewell County	0.5890	117.0	50.13	
Warren County	0.7407	72.0	52.62	
Washington County	0.5777	118.0	49.94	
Westmoreland County	0.6900	89.0	51.79	
Wise County	0.7426	70.0	52.66	
Wythe County	0.7037	84.0	52.02	
York County	0.9338	49.0	55.80	
Alexandria City	1.1426	33.0	59.23	
Bedford City	1.0925	39.0	58.41	
Bristol City	1.3687	12.0	62.95	
Buena Vista City	1.2220	25.0	60.54	
Charlottesville City	1.3232	15.0	62.20	
Chesapeake City	1.2176	26.0	60.47	
Clifton Forge City	1.2624	20.0	61.20	
Colonial Heights City	1.1889	29.0	59.99	
Covington City	1.6079	2.0	66.88	
Danville City	1.0249	46.0	57.30	
Emporia City	1.5967	3.0	66.70	
Fairfax City	1.1953	28.0	60.10	
Falls Church City	1.1371	34.0	59.14	
Franklin City	1.3358	14.0	62.41	
Fredericksburg City	1.4096	10.0	63.62	
Galax City	1.2821	18.0	61.53	
Hampton City	1.4163	9.0	63.73	
Harrisonburg City	1.0510	44.0	57.73	
Hopewell City	1.5172	4.0	65.39	
Lexington City	1.2251	24.0	60.59	
Lynchburg City	1.4195	8.0	63.78	
Manassas City	1.2041	27.0	60.24	
Manassas Park City	1.2590	21.0	61.15	
Martinsville City	1.2576	22.0	61.12	
Newport News City	1.4523	7.0	64.32	
Norfolk City	1.6487	1.0	67.55	
Norton City	1.1870	30.0	59.96	
Petersburg City	1.3827	11.0	63.18	
Poquoson City	0.8552	60.0	54.51	
Portsmouth City	1.5138	5.0	65.33	
Radford City	0.9309	51.0	55.75	
Richmond City	1.4895	6.0	64.94	
Roanoke City	1.3376	13.0	62.44	
Salem City	1.2699	19.0	61.32	
Staunton City	1.1147	35.0	58.77	
Suffolk City	0.9961	47.0	56.82	
Virginia Beach City	1.1004	37.0	58.54	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 1998/99

Rank Scores		Relative Stress Scores	
1=Highest Effort		67.55=Highest Stress	
135=Lowest Effort		47.77=Lowest Stress	
Locality	Revenue Effort, 1998/99	Rank Score	Relative Stress Score
Waynesboro City	1.3116	16.0	62.01
Williamsburg City	1.2982	17.0	61.79
Winchester City	1.0771	42.0	58.16

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort
of
Adjacent Cities and Counties, 1998/99

City	County	Revenue Effort, 1998/99	
		City Value	County Value
Alexandria City	Arlington County	1.1426	1.0500
	Fairfax County	1.1426	1.0698
Bedford City	Bedford County	1.0925	0.6142
Bristol City	Washington County	1.3687	0.5777
Buena Vista City	Rockbridge County	1.2220	0.7642
Charlottesville City	Albemarle County	1.3232	0.7517
Chesapeake City	-----	1.2176	-----
Clifton Forge City	Alleghany County	1.2624	1.1465
Colonial Heights City	Chesterfield County	1.1889	0.9245
	Prince George County	1.1889	0.7277
Covington City	Alleghany County	1.6079	1.1465
Danville City	Pittsylvania County	1.0249	0.5035
Emporia City	Greensville County	1.5967	1.0881
Fairfax City	Fairfax County	1.1953	1.0698
Falls Church City	Arlington County	1.1371	1.0500
	Fairfax County	1.1371	1.0698
Franklin City	Isle of Wight County	1.3358	0.8982
	Southampton County	1.3358	0.7062
Fredericksburg City	Spotsylvania County	1.4096	0.8754
	Stafford County	1.4096	0.9074
Galax City	Carroll County	1.2821	0.6508
	Grayson County	1.2821	0.5967
Hampton City	York County	1.4163	0.9338
Harrisonburg City	Rockingham County	1.0510	0.7576
Hopewell City	Chesterfield County	1.5172	0.9245
	Prince George County	1.5172	0.7277
Lexington City	Rockbridge County	1.2251	0.7642
Lynchburg City	Amherst County	1.4195	0.6348
	Bedford County	1.4195	0.6142
	Campbell County	1.4195	0.6324
Manassas City	Prince William County	1.2041	1.1437
Manassas Park City	Prince William County	1.2590	1.1437
Martinsville City	Henry County	1.2576	0.6529
Newport News City	Isle of Wight County	1.4523	0.8982
	James City County	1.4523	0.9039
	York County	1.4523	0.9338
Norfolk City	-----	1.6487	-----
Norton City	Wise County	1.1870	0.7426
Petersburg City	Chesterfield County	1.3827	0.9245
	Dinwiddie County	1.3827	0.7337
	Prince George County	1.3827	0.7277
Poquoson City	York County	0.8552	0.9338
Portsmouth City	-----	1.5138	-----

Source: Staff, Commission on Local Government

Table 3.3
Revenue Effort
of
Adjacent Cities and Counties, 1998/99

City	County	Revenue Effort, 1998/99	
		City Value	County Value
Radford City	Montgomery County	0.9309	0.6266
	Pulaski County	0.9309	0.7111
Richmond City	Chesterfield County	1.4895	0.9245
	Henrico County	1.4895	0.9039
Roanoke City	Roanoke County	1.3376	0.9267
Salem City	Roanoke County	1.2699	0.9267
Staunton City	Augusta County	1.1147	0.6223
Suffolk City	Isle of Wight County	0.9961	0.8982
	Southampton County	0.9961	0.7062
Virginia Beach City	-----	1.1004	-----
Waynesboro City	Augusta County	1.3116	0.6223
Williamsburg City	James City County	1.2982	0.9039
	York County	1.2982	0.9338
Winchester City	Frederick County	1.0771	0.8599

Source: Staff, Commission on Local Government

Table 3.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 1998/99

City	County	City/County Revenue Effort Ratio, 1998/99
Alexandria City	Arlington County	1.09
	Fairfax County	1.07
Bedford City	Bedford County	1.78
Bristol City	Washington County	2.37
Buena Vista City	Rockbridge County	1.60
Charlottesville City	Albemarle County	1.76
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	1.10
Colonial Heights City	Chesterfield County	1.29
	Prince George County	1.63
Covington City	Alleghany County	1.40
Danville City	Pittsylvania County	2.04
Emporia City	Greensville County	1.47
Fairfax City	Fairfax County	1.12
Falls Church City	Arlington County	1.08
	Fairfax County	1.06
Franklin City	Isle of Wight County	1.49
	Southampton County	1.89
Fredericksburg City	Spotsylvania County	1.61
	Stafford County	1.55
Galax City	Carroll County	1.97
	Grayson County	2.15
Hampton City	York County	1.52
Harrisonburg City	Rockingham County	1.39
Hopewell City	Chesterfield County	1.64
	Prince George County	2.08
Lexington City	Rockbridge County	1.60
Lynchburg City	Amherst County	2.24
	Bedford County	2.31
	Campbell County	2.24
Manassas City	Prince William County	1.05
Manassas Park City	Prince William County	1.10
Martinsville City	Henry County	1.93
Newport News City	Isle of Wight County	1.62
	James City County	1.61
	York County	1.56
Norfolk City	-----	----
Norton City	Wise County	1.60
Petersburg City	Chesterfield County	1.50
	Dinwiddie County	1.88
	Prince George County	1.90
Poquoson City	York County	0.92
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 3.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 1998/99

City	County	City/County Revenue Effort Ratio, 1998/99
Radford City	Montgomery County	1.49
	Pulaski County	1.31
Richmond City	Chesterfield County	1.61
	Henrico County	1.65
Roanoke City	Roanoke County	1.44
Salem City	Roanoke County	1.37
Staunton City	Augusta County	1.79
Suffolk City	Isle of Wight County	1.11
	Southampton County	1.41
Virginia Beach City	-----	----
Waynesboro City	Augusta County	2.11
Williamsburg City	James City County	1.44
	York County	1.39
Winchester City	Frederick County	1.25

Source: Staff, Commission on Local Government

Table 3.5
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Region and Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	.6683	.6477
Cities	3	2.2%	1.2793	1.2821
Sub-Group Summary	16	11.9%	.7829	.6772
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.6515	.6295
Cities	9	6.7%	1.2448	1.2624
Sub-Group Summary	25	18.5%	.8651	.6605
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	.6771	.7081
Cities	6	4.4%	1.1669	1.1683
Sub-Group Summary	16	11.9%	.8608	.8014
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	1.0526	1.0599
Cities	5	3.7%	1.1876	1.1953
Sub-Group Summary	9	6.7%	1.1276	1.1426
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7600	.7384
Cities	2	1.5%	1.3664	1.3664
Sub-Group Summary	16	11.9%	.8358	.7636

Source: Staff, Commission on Local Government

(continued)

Table 3.5
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Region and Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	.7269	.7023
Cities	4	3.0%	1.4214	1.4500
Sub-Group Summary	19	14.1%	.8731	.7277
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7970	.7210
Cities	1	.7%	1.4895	1.4895
Sub-Group Summary	8	5.9%	.8836	.8125
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	.6768	.6686
Sub-Group Summary	12	8.9%	.6768	.6686
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8606	.9011
Cities	10	7.4%	1.2834	1.3170
Sub-Group Summary	14	10.4%	1.1626	1.1590
All Jurisdictions	135	100.0%	.8852	.7576

Source: Staff, Commission on Local Government

Table 3.6
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.5870	.5323
Cities	1	.7%	1.1870	1.1870
Sub-Group Summary	4	3.0%	.7370	.6374
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	.7599	.6855
Sub-Group Summary	4	3.0%	.7599	.6855
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.4%	.6480	.6492
Cities	2	1.5%	1.3254	1.3254
Sub-Group Summary	8	5.9%	.8173	.6772
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.6339	.6432
Cities	1	.7%	.9309	.9309
Sub-Group Summary	5	3.7%	.6933	.6598
Roanoke Valley (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.8276	.7936
Cities	4	3.0%	1.3694	1.3038
Sub-Group Summary	8	5.9%	1.0985	1.2044

Source: Staff, Commission on Local Government

(continued)

Table 3.6
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6236	.6223
Cities	5	3.7%	1.1849	1.2220
Sub-Group Summary	10	7.4%	.9042	.9076
Lord Fairfax (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.7306	.7407
Cities	1	.7%	1.0771	1.0771
Sub-Group Summary	6	4.4%	.7883	.7896
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	1.0526	1.0599
Cities	5	3.7%	1.1876	1.1953
Sub-Group Summary	9	6.7%	1.1276	1.1426
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.6957	.6734
Sub-Group Summary	5	3.7%	.6957	.6734
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7100	.6902
Cities	1	.7%	1.3232	1.3232
Sub-Group Summary	6	4.4%	.8122	.7209

Source: Staff, Commission on Local Government

(continued)

Table 3.6
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Virginia (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.6032	.6233
Cities	2	1.5%	1.2560	1.2560
Sub-Group Summary	6	4.4%	.8208	.6336
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.5413	.5113
Cities	2	1.5%	1.1413	1.1413
Sub-Group Summary	6	4.4%	.7413	.5861
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.5383	.4763
Sub-Group Summary	3	2.2%	.5383	.4763
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.6790	.6981
Sub-Group Summary	7	5.2%	.6790	.6981
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7970	.7210
Cities	1	.7%	1.4895	1.4895
Sub-Group Summary	8	5.9%	.8836	.8125

Source: Staff, Commission on Local Government

(continued)

Table 3.6
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.9028	.8914
Cities	1	.7%	1.4096	1.4096
Sub-Group Summary	5	3.7%	1.0042	.9074
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.6174	.6120
Sub-Group Summary	4	3.0%	.6174	.6120
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.4%	.7013	.6372
Sub-Group Summary	6	4.4%	.7013	.6372
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	.9070	.7337
Cities	4	3.0%	1.4214	1.4500
Sub-Group Summary	9	6.7%	1.1356	1.1889
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.7220	.7220
Sub-Group Summary	2	1.5%	.7220	.7220

Source: Staff, Commission on Local Government

(continued)

Table 3.6
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8606	.9011
Cities	10	7.4%	1.2834	1.3170
Sub-Group Summary	14	10.4%	1.1626	1.1590
All Jurisdictions	135	100.0%	.8852	.7576

Source: Staff, Commission on Local Government

Table 3.7
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Population, 1998
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1998				
100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	1.0065	.9985
Cities	7	5.2%	1.3525	1.4163
Sub-Group Summary	13	9.6%	1.1928	1.1426
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.1%	.7223	.7162
Cities	9	6.7%	1.2503	1.3232
Sub-Group Summary	47	34.8%	.8234	.7426
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.1%	.6974	.6744
Cities	13	9.6%	1.2150	1.2576
Sub-Group Summary	51	37.8%	.8294	.7023
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	.6762	.6471
Cities	11	8.1%	1.2916	1.2590
Sub-Group Summary	24	17.8%	.9583	1.0119
All Jurisdictions	135	100.0%	.8852	.7576

Source: Staff, Commission on Local Government

Table 3.8
Descriptive Statistics
for
Revenue Effort, 1998/99
by
Percentage Change in Population, 1994-98
and
Jurisdictional Class

	Revenue Effort, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1994-98 10.00% or higher				
Jurisdictional Class				
Counties	12	8.9%	.7477	.7483
Cities	2	1.5%	1.1276	1.1276
Sub-Group Summary	14	10.4%	.8019	.7863
5.00% to 9.99%				
Jurisdictional Class				
Counties	25	18.5%	.7637	.6862
Cities	1	.7%	1.2176	1.2176
Sub-Group Summary	26	19.3%	.7812	.7099
0.01% to 4.99%				
Jurisdictional Class				
Counties	39	28.9%	.6918	.6755
Cities	11	8.1%	1.1979	1.2041
Sub-Group Summary	50	37.0%	.8031	.7093
No change or decline				
Jurisdictional Class				
Counties	19	14.1%	.7229	.7023
Cities	26	19.3%	1.3105	1.3304
Sub-Group Summary	45	33.3%	1.0624	1.1465
All Jurisdictions	135	100.0%	.8852	.7576

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,
1994/95-98/99**

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1
Mean Level
of
Revenue Effort, 1994/95-98/99
by
Jurisdictional Class

	Fiscal Period				
	1994/95	1995/96	1996/97	1997/98	1998/99
Jurisdictional Class					
Counties	.6877	.6871	.7046	.7050	.7240
Cities	1.2050	1.2244	1.2276	1.2312	1.2681
All Jurisdictions	.8410	.8463	.8595	.8609	.8852

Table 4.2
Median Level
of
Revenue Effort, 1994/95-98/99
by
Jurisdictional Class

	Fiscal Period				
	1994/95	1995/96	1996/97	1997/98	1998/99
Jurisdictional Class					
Counties	.6435	.6400	.6572	.6730	.6902
Cities	1.1737	1.1993	1.2073	1.1966	1.2607
All Jurisdictions	.7379	.7248	.7654	.7345	.7576

The mean and median statistics relative to 1994/95 are based upon the effort scores for 95 counties and 40 independent cities (excluding South Boston). The computations across the 1995/96-98/99 interval take cognizance of the latter jurisdiction as a subordinate town within Halifax County.

Source: Staff, Commission on Local Government

Chart 4.1
Mean Level of Revenue Effort, 1994/95-98/99
by
Jurisdictional Class

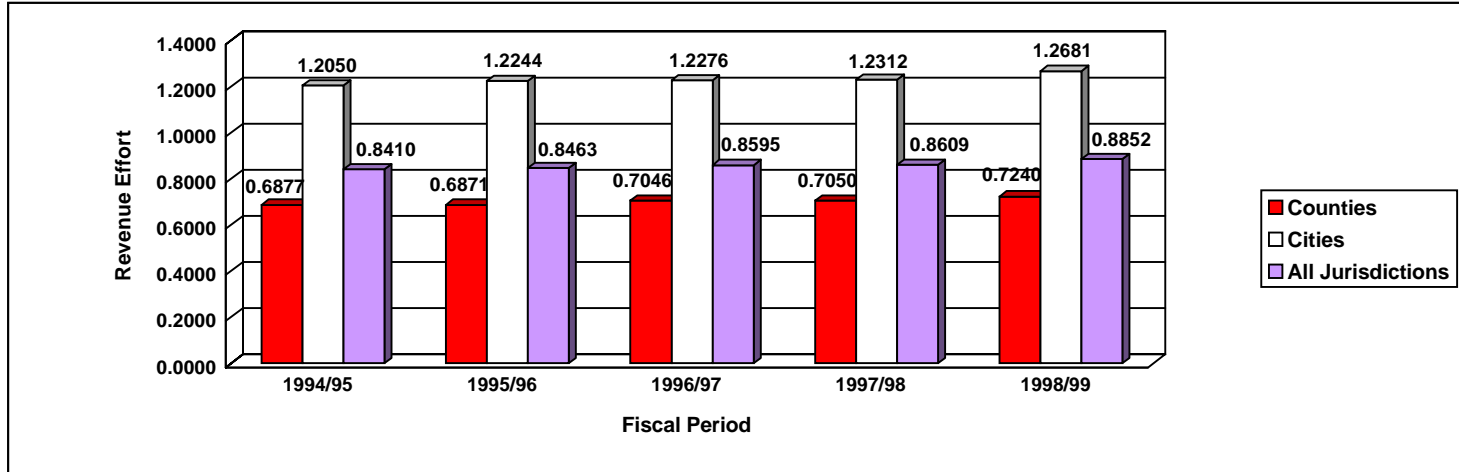
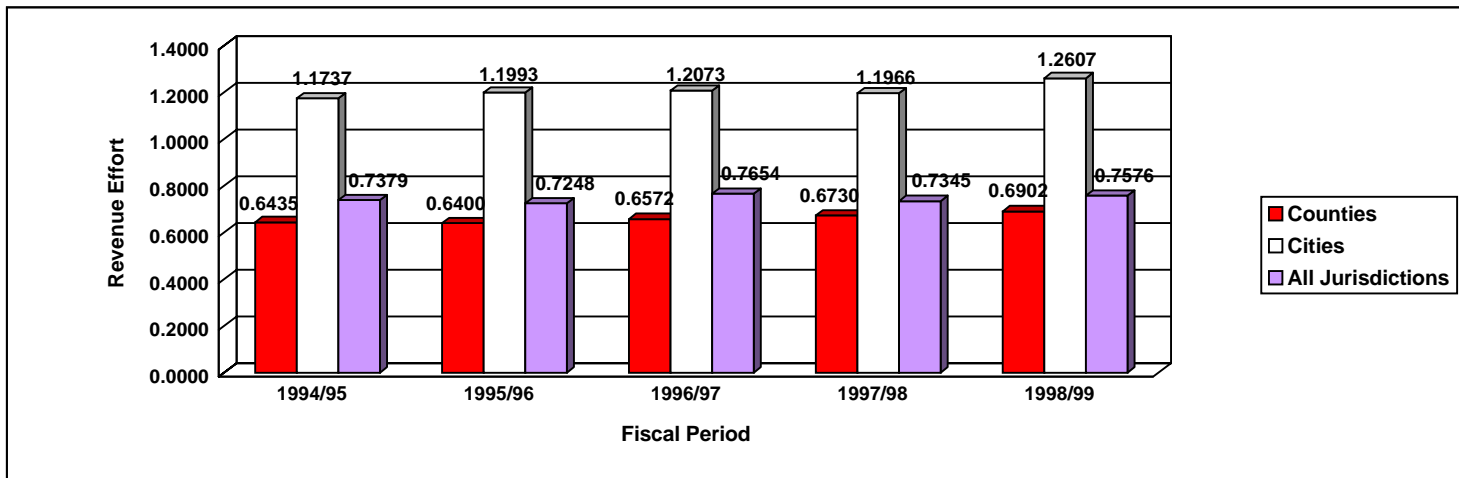


Chart 4.2
Median Level of Revenue Effort, 1994/95-98/99
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1994/95-98/99

Locality	Revenue Effort, 1994/95	2 Rank Score	Revenue Effort, 1995/96	3 Rank Score	Revenue Effort, 1996/97	3 Rank Score	Revenue Effort, 1997/98	3 Rank Score	Revenue Effort, 1998/99	3 Rank Score
Accomack County	0.6500	86.0	0.6733	79.0	0.7992	63.0	0.6962	81.0	0.7024	85.0
Albemarle County	0.7502	67.0	0.9099	50.0	0.7719	66.0	0.7344	69.0	0.7517	69.0
Alleghany County	1.0321	40.0	1.0330	39.0	1.0703	38.0	1.0800	39.0	1.1465	31.0
Amelia County	0.7333	71.0	0.7117	74.0	0.7654	68.0	0.7664	65.0	0.7382	73.0
Amherst County	0.58460	110.0	0.5992	102.0	0.6360	98.0	0.6134	103.0	0.6348	104.0
Appomattox County	0.5826	111.0	0.5393	118.0	0.5201	125.0	0.5573	118.0	0.5315	126.0
Arlington County	1.0543	39.0	1.0834	37.0	1.0663	39.0	1.0668	41.0	1.0500	45.0
Augusta County	0.6126	99.0	0.5991	103.0	0.6349	99.0	0.6239	101.0	0.6223	111.0
Bath County	0.5217	123.0	0.4834	131.0	0.5033	132.0	0.4972	132.0	0.4456	135.0
Bedford County	0.5110	126.0	0.4939	130.0	0.5146	126.0	0.5845	115.0	0.6142	112.0
Bland County	0.5431	118.0	0.5157	125.0	0.5357	123.0	0.5418	123.0	0.6477	102.0
Botetourt County	0.6399	90.0	0.6368	89.0	0.6321	101.0	0.6248	100.0	0.6605	96.0
Brunswick County	0.6701	83.0	0.6518	83.0	0.7068	80.0	0.6287	98.0	0.6862	90.0
Buchanan County	1.0889	35.0	1.0282	41.0	1.1046	35.0	1.08129	38.0	1.0796	41.0
Buckingham County	0.5245	122.0	0.51927	123.0	0.5373	122.0	0.5243	124.0	0.5546	121.0
Campbell County	0.6137	97.0	0.6125	96.0	0.6427	94.0	0.6479	91.0	0.63237	106.0
Caroline County	0.7071	73.0	0.6952	75.0	0.7020	81.0	0.7317	70.0	0.7252	77.0
Carroll County	0.4896	131.0	0.4541	133.0	0.5848	112.0	0.5990	108.0	0.6508	101.0
Charles City County	1.2509	16.0	1.2587	17.0	1.0988	36.0	1.1066	34.0	1.0926	38.0
Charlotte County	0.6391	92.0	0.6470	84.0	0.6623	86.0	0.6816	85.0	0.7075	82.0
Chesterfield County	0.9156	49.0	0.9106	49.0	0.9078	53.0	0.9022	54.0	0.9245	53.0
Clarke County	0.6911	76.0	0.6828	78.0	0.7153	76.0	0.6730	88.0	0.67551	92.0
Craig County	0.4884	133.0	0.5181	124.0	0.5136	127.0	0.5095	129.0	0.5769	119.0
Culpeper County	0.7156	72.0	0.7129	73.0	0.7512	70.0	0.7499	66.0	0.7755	66.0
Cumberland County	0.5101	127.0	0.5211	121.0	0.5822	114.0	0.5664	117.0	0.67547	93.0
Dickenson County	0.8508	57.0	0.7585	65.0	0.8380	59.0	0.7722	64.0	0.7777	65.0
Dinwiddie County	0.6973	75.0	0.7221	70.0	0.7722	65.0	0.7214	73.0	0.7337	74.0
Essex County	0.5851	108.0	0.5892	106.0	0.6395	97.0	0.6092	104.0	0.6260	110.0
Fairfax County	1.0994	33.0	1.0975	35.0	1.1088	34.0	1.08134	37.0	1.0698	43.0
Fauquier County	0.7826	62.0	0.8171	60.0	0.8026	60.0	0.9900	46.0	0.8301	62.0
Floyd County	0.6039	102.0	0.5515	113.0	0.5800	116.0	0.5553	120.0	0.5380	123.0
Fluvanna County	0.6202	95.0	0.6066	97.0	0.6420	95.0	0.6476	92.0	0.6552	99.0
Franklin County	0.5178	125.0	0.5122	127.0	0.5339	124.0	0.5080	130.0	0.5192	129.0
Frederick County	0.8467	59.0	0.8557	57.0	0.8817	56.0	0.8761	58.0	0.8599	59.0
Giles County	0.7379	69.0	0.7238	69.0	0.7077	79.0	0.6805	86.0	0.6598	97.0
Gloucester County	0.7524	66.0	0.7414	67.0	0.7504	71.0	0.7738	63.0	0.8087	63.0
Goochland County	0.58462	109.0	0.5431	116.0	0.5378	121.0	0.5431	122.0	0.6323	107.0
Grayson County	0.5929	107.0	0.5494	114.0	0.6045	107.0	0.5111	127.0	0.5967	114.0
Greene County	0.7421	68.0	0.7656	64.0	0.7666	67.0	0.7110	76.0	0.7971	64.0
Greensville County	0.8701	53.0	0.8817	56.0	1.0002	43.0	0.9346	50.0	1.0881	40.0
Halifax County/1	0.5197	124.0	0.5006	129.0	0.5021	133.0	0.4581	134.0	0.4523	134.0
Hanover County	0.6736	79.0	0.6931	76.0	0.7155	75.0	0.7245	72.0	0.7210	79.0
Henrico County	0.9222	48.0	0.9113	48.0	0.9114	50.0	0.9053	53.0	0.90386	56.0
Henry County	0.6121	100.0	0.6255	93.0	0.6213	105.0	0.5921	112.0	0.6529	100.0
Highland County	0.5795	112.0	0.5440	115.0	0.5948	110.0	0.6019	107.0	0.5282	127.0
Isle of Wight County	0.8206	60.0	0.8530	58.0	0.9350	46.0	0.8971	56.0	0.8982	57.0
James City County	0.9417	46.0	0.9077	51.0	0.9314	47.0	0.9202	51.0	0.90389	55.0
King and Queen County	0.7608	65.0	0.7875	62.0	0.8015	61.0	0.8145	62.0	0.9312	50.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1994/95-98/99

Locality	Revenue Effort, 1994/95	2 Rank Score	Revenue Effort, 1995/96	3 Rank Score	Revenue Effort, 1996/97	3 Rank Score	Revenue Effort, 1997/98	3 Rank Score	Revenue Effort, 1998/99	3 Rank Score
King George County	0.7634	64.0	0.8136	61.0	0.7838	64.0	0.9667	48.0	1.1032	36.0
King William County	0.5958	105.0	0.6144	95.0	0.6606	87.0	0.6083	105.0	0.6273	108.0
Lancaster County	0.4931	130.0	0.51934	122.0	0.5082	130.0	0.5137	126.0	0.5216	128.0
Lee County	0.6435	89.0	0.6016	101.0	0.5980	109.0	0.6357	95.0	0.5323	125.0
Loudoun County	0.9002	50.0	0.9045	52.0	0.8946	54.0	0.9730	47.0	0.9470	48.0
Louisa County	0.5973	103.0	0.6400	88.0	0.65722	89.0	0.6676	89.0	0.6557	98.0
Lunenburg County	0.6245	94.0	0.6563	81.0	0.6983	82.0	0.7069	78.0	0.6767	91.0
Madison County	0.5386	119.0	0.5608	112.0	0.5763	117.0	0.5869	114.0	0.6033	113.0
Mathews County	0.5735	113.0	0.6469	85.0	0.6445	91.0	0.6270	99.0	0.6471	103.0
Mecklenburg County	0.4506	136.0	0.4522	134.0	0.4612	135.0	0.4547	135.0	0.4763	133.0
Middlesex County	0.5267	121.0	0.5400	117.0	0.5390	120.0	0.5560	119.0	0.5674	120.0
Montgomery County	0.6676	85.0	0.6055	98.0	0.6437	92.0	0.6234	102.0	0.6266	109.0
Nelson County	0.6483	87.0	0.6457	86.0	0.6400	96.0	0.7003	79.0	0.6902	88.0
New Kent County	0.670465	81.0	0.5976	104.0	0.7216	73.0	0.7141	74.0	0.6723	95.0
Northampton County	0.7344	70.0	0.7248	68.0	0.7272	72.0	0.8224	61.0	0.7417	71.0
Northumberland County	0.5313	120.0	0.5308	119.0	0.5633	118.0	0.5169	125.0	0.5339	124.0
Nottoway County	0.6179	96.0	0.6538	82.0	0.6432	93.0	0.6310	97.0	0.7023	86.0
Orange County	0.6678	84.0	0.6271	92.0	0.6488	90.0	0.6368	94.0	0.6734	94.0
Page County	0.4672	135.0	0.4728	132.0	0.4861	134.0	0.5936	111.0	0.5382	122.0
Patrick County	0.5035	129.0	0.5149	126.0	0.5404	119.0	0.4842	133.0	0.4894	131.0
Pittsylvania County	0.4700	134.0	0.4430	135.0	0.5054	131.0	0.5106	128.0	0.5035	130.0
Powhatan County	0.5705	114.0	0.5886	107.0	0.6137	106.0	0.5942	110.0	0.63240	105.0
Prince Edward County	0.6134	98.0	0.6351	91.0	0.6223	104.0	0.6732	87.0	0.6981	87.0
Prince George County	0.6816	77.0	0.7149	72.0	0.7123	78.0	0.7296	71.0	0.7277	76.0
Prince William County	1.15290	27.0	1.1486	29.0	1.1282	31.0	1.1469	30.0	1.1437	32.0
Pulaski County	0.6395	91.0	0.6224	94.0	0.6281	103.0	0.6918	83.0	0.7111	81.0
Rappahannock County	0.5089	128.0	0.5275	120.0	0.5132	128.0	0.5525	121.0	0.5963	115.0
Richmond County	0.5514	117.0	0.5736	111.0	0.6303	102.0	0.6026	106.0	0.7240	78.0
Roanoke County	0.9642	43.0	0.9241	46.0	0.9105	51.0	0.9112	52.0	0.9267	52.0
Rockbridge County	0.7928	61.0	0.7791	63.0	0.7589	69.0	0.7345	68.0	0.7642	67.0
Rockingham County	0.670462	82.0	0.7151	71.0	0.7137	77.0	0.7123	75.0	0.7576	68.0
Russell County	0.6108	101.0	0.5814	110.0	0.5847	113.0	0.6440	93.0	0.5932	116.0
Scott County	0.4895	132.0	0.5007	128.0	0.5130	129.0	0.5011	131.0	0.4863	132.0
Shenandoah County	0.6388	93.0	0.6426	87.0	0.6322	100.0	0.6353	96.0	0.8385	61.0
Smyth County	0.6438	88.0	0.6044	99.0	0.65723	88.0	0.6982	80.0	0.7113	80.0
Southampton County	0.6712	80.0	0.6845	77.0	0.7195	74.0	0.6930	82.0	0.7062	83.0
Spotsylvania County	0.8499	58.0	0.8452	59.0	0.8451	57.0	0.8420	60.0	0.8754	58.0
Stafford County	0.9403	47.0	0.9322	45.0	0.9190	49.0	0.8974	55.0	0.9074	54.0
Surry County	0.6746	78.0	0.6701	80.0	0.6919	83.0	0.7087	77.0	0.7325	75.0
Sussex County	1.0782	36.0	1.1270	31.0	1.0098	42.0	1.0126	43.0	1.2533	23.0
Tazewell County	0.5953	106.0	0.5871	109.0	0.5929	111.0	0.5779	116.0	0.5890	117.0
Warren County	0.5625	116.0	0.6017	100.0	0.6857	84.0	0.6893	84.0	0.7407	72.0
Washington County	0.5962	104.0	0.5879	108.0	0.6033	108.0	0.5953	109.0	0.5777	118.0
Westmoreland County	0.5666	115.0	0.5975	105.0	0.5811	115.0	0.5882	113.0	0.6900	89.0
Wise County	0.7791	63.0	0.7514	66.0	0.7995	62.0	0.7352	67.0	0.7426	70.0
Wythe County	0.7061	74.0	0.6362	90.0	0.6789	85.0	0.6664	90.0	0.7037	84.0
York County	0.8646	54.0	0.9008	55.0	0.9087	52.0	0.9926	45.0	0.9338	49.0
Alexandria City	1.1634	24.0	1.1714	24.0	1.1376	30.0	1.1493	29.0	1.1426	33.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1994/95-98/99

Locality	Revenue Effort, 1994/95	2 Rank Score	Revenue Effort, 1995/96	3 Rank Score	Revenue Effort, 1996/97	3 Rank Score	Revenue Effort, 1997/98	3 Rank Score	Revenue Effort, 1998/99	3 Rank Score
Bedford City	0.8845	52.0	0.9613	44.0	0.9556	45.0	1.09321	35.0	1.0925	39.0
Bristol City	1.2002	20.0	1.2522	18.0	1.2910	15.0	1.2899	14.0	1.3687	12.0
Buena Vista City	1.1718	22.0	1.1844	22.0	1.1567	28.0	1.1562	28.0	1.2220	25.0
Charlottesville City	1.3201	12.0	1.3768	9.0	1.3286	13.0	1.3804	10.0	1.3232	15.0
Chesapeake City	1.1756	21.0	1.1609	26.0	1.1769	24.0	1.1911	23.0	1.2176	26.0
Clifton Forge City	1.15291	26.0	1.0667	38.0	1.1480	29.0	1.1822	26.0	1.2624	20.0
Colonial Heights City	1.0897	34.0	1.1560	27.0	1.1669	26.0	1.1737	27.0	1.1889	29.0
Covington City	1.4148	6.0	1.4343	6.0	1.4637	4.0	1.4591	4.0	1.6079	2.0
Danville City	0.8947	51.0	0.9225	47.0	0.8945	55.0	0.9492	49.0	1.0249	46.0
Emporia City	1.4405	3.0	1.5006	3.0	1.5058	3.0	1.4483	5.0	1.5967	3.0
Fairfax City	1.1537	25.0	1.1833	23.0	1.2053	21.0	1.1968	20.0	1.1953	28.0
Falls Church City	1.0579	37.0	1.1350	30.0	1.1833	22.0	1.1265	32.0	1.1371	34.0
Franklin City	1.1265	31.0	1.1079	34.0	1.1590	27.0	1.2456	17.0	1.3358	14.0
Fredericksburg City	1.3791	9.0	1.3654	10.0	1.3646	9.0	1.3340	11.0	1.4096	10.0
Galax City	1.2829	14.0	1.2733	14.0	1.3628	10.0	1.2372	19.0	1.2821	18.0
Hampton City	1.2996	13.0	1.3507	13.0	1.3597	11.0	1.3847	9.0	1.4163	9.0
Harrisonburg City	1.0078	41.0	1.0288	40.0	1.0233	41.0	1.0113	44.0	1.0510	44.0
Hopewell City	1.4375	4.0	1.4812	4.0	1.4374	7.0	1.4183	7.0	1.5172	4.0
Lexington City	1.1268	30.0	1.1519	28.0	1.1729	25.0	1.1212	33.0	1.2251	24.0
Lynchburg City	1.3927	8.0	1.3525	11.0	1.3383	12.0	1.3882	8.0	1.4195	8.0
Manassas City	1.0574	38.0	1.0945	36.0	1.1212	32.0	1.0742	40.0	1.2041	27.0
Manassas Park City	1.2817	15.0	1.2141	21.0	1.2730	16.0	1.1956	22.0	1.2590	21.0
Martinsville City	1.1707	23.0	1.2381	19.0	1.2226	19.0	1.1963	21.0	1.2576	22.0
Newport News City	1.3652	10.0	1.3894	8.0	1.3965	8.0	1.5780	2.0	1.4523	7.0
Norfolk City	1.6323	2.0	1.6219	2.0	1.5746	1.0	1.6115	1.0	1.6487	1.0
Norton City	1.1424	28.0	1.1643	25.0	1.1774	23.0	1.1856	24.0	1.1870	30.0
Petersburg City	1.3212	11.0	1.3509	12.0	1.3184	14.0	1.2750	15.0	1.3827	11.0
Poquoson City	0.8520	56.0	0.9010	54.0	0.8437	58.0	0.8534	59.0	0.8552	60.0
Portsmouth City	1.4163	5.0	1.4533	5.0	1.4443	5.0	1.4276	6.0	1.5138	5.0
Radford City	0.8632	55.0	0.9011	53.0	0.9276	48.0	0.8959	57.0	0.9309	51.0
Richmond City	1.6657	1.0	1.6407	1.0	1.5516	2.0	1.4764	3.0	1.4895	6.0
Roanoke City	1.4003	7.0	1.4302	7.0	1.4424	6.0	1.3127	12.0	1.3376	13.0
Salem City	1.2420	17.0	1.2618	15.0	1.2461	18.0	1.2396	18.0	1.2699	19.0
South Boston City/1	0.9492	45.0	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	1.1132	32.0	1.1121	33.0	1.0947	37.0	1.09319	36.0	1.1147	35.0
Suffolk City	0.9570	44.0	0.9781	43.0	0.9845	44.0	1.1833	25.0	0.9961	47.0
Virginia Beach City	1.1272	29.0	1.1156	32.0	1.1173	33.0	1.1283	31.0	1.1004	37.0
Waynesboro City	1.2021	19.0	1.2290	20.0	1.2663	17.0	1.2900	13.0	1.3116	16.0
Williamsburg City	1.2202	18.0	1.2610	16.0	1.2093	20.0	1.2501	16.0	1.2982	17.0
Winchester City	0.9980	42.0	1.0036	42.0	1.0602	40.0	1.0436	42.0	1.0771	42.0

1

South Boston City reverted to the status of a subordinate town on July 1, 1995. Accordingly, with respect to the 1995/96-98/99 time span, all baseline data for this jurisdiction are reflected in the effort profile relative to Halifax County.

2

The rank score of a given locality may vary from 1 (highest effort) to 136 (lowest effort).

3

Because of the South Boston reversion, the highest and lowest effort values in the statewide distribution are ranked 1 and 135, respectively.

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores
 1=Strongest Change in Effort
 135=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 1994/95 to 1995/96		Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99	
		Rank Score		Rank Score		Rank Score		Rank Score
Accomack County	3.59%	30.0	18.70%	3.0	-12.89%	134.0	0.89%	87.0
Albemarle County	21.28%	1.0	-15.16%	135.0	-4.86%	119.0	2.35%	65.0
Alleghany County	0.09%	74.0	3.61%	45.0	0.90%	51.0	6.16%	31.0
Amelia County	-2.95%	110.0	7.54%	17.0	0.13%	60.0	-3.68%	121.0
Amherst County	2.49%	46.0	6.16%	26.0	-3.56%	105.0	3.49%	53.0
Appomattox County	-7.44%	129.0	-3.56%	128.0	7.14%	17.0	-4.63%	124.0
Arlington County	2.76%	42.0	-1.58%	110.0	0.04%	62.0	-1.57%	110.0
Augusta County	-2.21%	106.0	5.98%	28.0	-1.72%	86.0	-0.26%	99.0
Bath County	-7.34%	128.0	4.11%	43.0	-1.23%	81.0	-10.37%	131.0
Bedford County	-3.35%	111.0	4.18%	42.0	13.60%	6.0	5.07%	42.0
Bland County	-5.04%	117.0	3.86%	44.0	1.15%	44.0	19.53%	4.0
Botetourt County	-0.48%	82.0	-0.73%	99.0	-1.16%	78.0	5.72%	36.0
Brunswick County	-2.74%	108.0	8.44%	15.0	-11.04%	133.0	9.14%	20.0
Buchanan County	-5.57%	119.0	7.43%	19.0	-2.11%	90.0	-0.15%	97.0
Buckingham County	-1.00%	89.0	3.48%	46.0	-2.43%	95.0	5.78%	34.0
Campbell County	-0.21%	78.0	4.94%	35.0	0.82%	53.0	-2.41%	114.0
Caroline County	-1.69%	102.0	0.98%	72.0	4.23%	21.0	-0.89%	104.0
Carroll County	-7.26%	126.0	28.77%	1.0	2.43%	30.0	8.64%	21.0
Charles City County	0.63%	69.0	-12.71%	134.0	0.71%	54.0	-1.27%	106.0
Charlotte County	1.24%	63.0	2.36%	61.0	2.92%	28.0	3.79%	50.0
Chesterfield County	-0.55%	83.0	-0.31%	91.0	-0.62%	71.0	2.47%	63.0
Clarke County	-1.20%	94.0	4.76%	37.0	-5.92%	120.0	0.38%	91.0
Craig County	6.07%	10.0	-0.86%	100.0	-0.80%	75.0	13.22%	12.0
Culpeper County	-0.38%	80.0	5.38%	31.0	-0.17%	66.0	3.42%	54.0
Cumberland County	2.16%	54.0	11.71%	7.0	-2.70%	98.0	19.25%	5.0
Dickenson County	-10.84%	134.0	10.48%	8.0	-7.85%	125.0	0.71%	89.0
Dinwiddie County	3.55%	31.0	6.94%	21.0	-6.57%	123.0	1.70%	77.0
Essex County	0.70%	67.0	8.54%	14.0	-4.74%	115.0	2.75%	62.0
Fairfax County	-0.17%	77.0	1.03%	70.0	-2.48%	96.0	-1.06%	105.0
Fauquier County	4.41%	19.0	-1.77%	113.0	23.35%	1.0	-16.15%	134.0
Floyd County	-8.68%	131.0	5.17%	32.0	-4.26%	111.0	-3.12%	120.0
Fluvanna County	-2.21%	105.0	5.84%	29.0	0.88%	52.0	1.17%	82.0
Franklin County	-1.09%	92.0	4.24%	41.0	-4.85%	118.0	2.21%	70.0
Frederick County	1.07%	66.0	3.03%	52.0	-0.64%	72.0	-1.84%	113.0
Giles County	-1.91%	104.0	-2.22%	117.0	-3.84%	108.0	-3.04%	119.0
Gloucester County	-1.46%	99.0	1.22%	68.0	3.12%	26.0	4.51%	44.0
Goochland County	-7.09%	125.0	-0.98%	102.0	0.98%	50.0	16.43%	8.0
Grayson County	-7.34%	127.0	10.04%	9.0	-15.45%	135.0	16.75%	7.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores
1=Strongest Change in Effort
135=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 1994/95 to 1995/96		Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99	
		Rank Score		Rank Score		Rank Score		Rank Score
Greene County	3.17%	37.0	0.13%	85.0	-7.24%	124.0	12.10%	13.0
Greensville County	1.33%	62.0	13.45%	6.0	-6.57%	122.0	16.43%	9.0
Halifax County/1	-3.67%	114.0	0.30%	83.0	-8.75%	129.0	-1.27%	107.0
Hanover County	2.90%	41.0	3.23%	49.0	1.26%	39.0	-0.48%	102.0
Henrico County	-1.19%	93.0	0.01%	86.0	-0.67%	73.0	-0.16%	98.0
Henry County	2.19%	53.0	-0.67%	98.0	-4.70%	114.0	10.28%	16.0
Highland County	-6.13%	123.0	9.34%	12.0	1.18%	43.0	-12.23%	132.0
Isle of Wight County	3.94%	27.0	9.61%	11.0	-4.05%	109.0	0.13%	93.0
James City County	-3.61%	113.0	2.61%	58.0	-1.20%	80.0	-1.78%	111.0
King and Queen County	3.51%	34.0	1.79%	66.0	1.61%	37.0	14.33%	10.0
King George County	6.58%	8.0	-3.66%	129.0	23.33%	2.0	14.12%	11.0
King William County	3.12%	38.0	7.52%	18.0	-7.92%	126.0	3.13%	59.0
Lancaster County	5.32%	15.0	-2.14%	116.0	1.08%	46.0	1.55%	80.0
Lee County	-6.50%	124.0	-0.59%	95.0	6.29%	18.0	-16.27%	135.0
Loudoun County	0.48%	72.0	-1.10%	104.0	8.76%	13.0	-2.67%	116.0
Louisa County	7.15%	5.0	2.69%	56.0	1.58%	38.0	-1.78%	112.0
Lunenburg County	5.09%	16.0	6.40%	24.0	1.23%	40.0	-4.27%	123.0
Madison County	4.11%	25.0	2.76%	55.0	1.85%	34.0	2.78%	61.0
Mathews County	12.80%	2.0	-0.36%	93.0	-2.73%	99.0	3.21%	58.0
Mecklenburg County	0.36%	73.0	1.99%	63.0	-1.42%	84.0	4.76%	43.0
Middlesex County	2.53%	45.0	-0.19%	89.0	3.15%	25.0	2.06%	71.0
Montgomery County	-9.30%	132.0	6.31%	25.0	-3.15%	100.0	0.52%	90.0
Nelson County	-0.40%	81.0	-0.88%	101.0	9.43%	11.0	-1.45%	109.0
New Kent County	-10.86%	135.0	20.74%	2.0	-1.03%	76.0	-5.85%	125.0
Northampton County	-1.30%	96.0	0.33%	82.0	13.09%	7.0	-9.81%	130.0
Northumberland County	-0.09%	75.0	6.13%	27.0	-8.24%	128.0	3.28%	56.0
Nottoway County	5.82%	11.0	-1.62%	111.0	-1.91%	89.0	11.31%	15.0
Orange County	-6.11%	121.0	3.47%	47.0	-1.86%	88.0	5.75%	35.0
Page County	1.19%	64.0	2.80%	54.0	22.12%	3.0	-9.32%	129.0
Patrick County	2.25%	49.0	4.96%	34.0	-10.40%	132.0	1.07%	84.0
Pittsylvania County	-5.74%	120.0	14.08%	4.0	1.02%	48.0	-1.39%	108.0
Powhatan County	3.17%	36.0	4.25%	39.0	-3.17%	101.0	6.43%	29.0
Prince Edward County	3.53%	32.0	-2.01%	115.0	8.18%	14.0	3.70%	51.0
Prince George County	4.89%	17.0	-0.35%	92.0	2.42%	31.0	-0.26%	100.0
Prince William County	-0.37%	79.0	-1.78%	114.0	1.66%	36.0	-0.28%	101.0
Pulaski County	-2.67%	107.0	0.91%	74.0	10.15%	9.0	2.79%	60.0
Rappahannock County	3.65%	29.0	-2.72%	121.0	7.67%	15.0	7.92%	24.0
Richmond County	4.03%	26.0	9.89%	10.0	-4.39%	112.0	20.14%	3.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores
 1=Strongest Change in Effort
 135=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 1994/95 to 1995/96		Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99	
		Rank		Rank		Rank		Rank
		Score		Score		Score		Score
Roanoke County	-4.16%	115.0	-1.48%	108.0	0.08%	61.0	1.70%	78.0
Rockbridge County	-1.73%	103.0	-2.60%	120.0	-3.22%	102.0	4.06%	45.0
Rockingham County	6.66%	7.0	-0.19%	90.0	-0.20%	67.0	6.36%	30.0
Russell County	-4.82%	116.0	0.57%	79.0	10.14%	10.0	-7.88%	127.0
Scott County	2.28%	47.0	2.47%	59.0	-2.32%	93.0	-2.97%	118.0
Shenandoah County	0.59%	70.0	-1.62%	112.0	0.49%	58.0	31.99%	1.0
Smyth County	-6.12%	122.0	8.74%	13.0	6.24%	19.0	1.87%	76.0
Southampton County	1.99%	57.0	5.11%	33.0	-3.68%	106.0	1.91%	74.0
Spotsylvania County	-0.55%	84.0	-0.01%	87.0	-0.36%	69.0	3.96%	46.0
Stafford County	-0.86%	88.0	-1.42%	107.0	-2.35%	94.0	1.11%	83.0
Surry County	-0.67%	86.0	3.25%	48.0	2.44%	29.0	3.36%	55.0
Sussex County	4.53%	18.0	-10.40%	133.0	0.28%	59.0	23.76%	2.0
Tazewell County	-1.39%	97.0	1.00%	71.0	-2.54%	97.0	1.92%	73.0
Warren County	6.98%	6.0	13.96%	5.0	0.52%	57.0	7.46%	25.0
Washington County	-1.39%	98.0	2.61%	57.0	-1.32%	82.0	-2.96%	117.0
Westmoreland County	5.46%	14.0	-2.75%	122.0	1.23%	41.0	17.31%	6.0
Wise County	-3.56%	112.0	6.41%	23.0	-8.05%	127.0	1.01%	85.0
Wythe County	-9.90%	133.0	6.71%	22.0	-1.84%	87.0	5.60%	39.0
York County	4.19%	23.0	0.87%	75.0	9.23%	12.0	-5.92%	126.0
Alexandria City	0.68%	68.0	-2.88%	123.0	1.03%	47.0	-0.58%	103.0
Bedford City	8.69%	3.0	-0.60%	96.0	14.41%	5.0	-0.06%	95.0
Bristol City	4.33%	21.0	3.10%	50.0	-0.08%	64.0	6.11%	32.0
Buena Vista City	1.08%	65.0	-2.34%	118.0	-0.04%	63.0	5.69%	37.0
Charlottesville City	4.30%	22.0	-3.51%	127.0	3.91%	22.0	-4.15%	122.0
Chesapeake City	-1.25%	95.0	1.38%	67.0	1.21%	42.0	2.22%	69.0
Clifton Forge City	-7.48%	130.0	7.62%	16.0	2.99%	27.0	6.78%	28.0
Colonial Heights City	6.08%	9.0	0.95%	73.0	0.58%	56.0	1.30%	81.0
Covington City	1.38%	61.0	2.05%	62.0	-0.31%	68.0	10.19%	18.0
Danville City	3.10%	39.0	-3.04%	126.0	6.12%	20.0	7.97%	23.0
Emporia City	4.17%	24.0	0.35%	81.0	-3.82%	107.0	10.25%	17.0
Fairfax City	2.57%	44.0	1.86%	64.0	-0.71%	74.0	-0.12%	96.0
Falls Church City	7.29%	4.0	4.25%	40.0	-4.80%	116.0	0.94%	86.0
Franklin City	-1.66%	101.0	4.62%	38.0	7.47%	16.0	7.24%	26.0
Fredericksburg City	-1.00%	90.0	-0.06%	88.0	-2.24%	92.0	5.66%	38.0
Galax City	-0.75%	87.0	7.03%	20.0	-9.22%	131.0	3.63%	52.0
Hampton City	3.93%	28.0	0.66%	77.0	1.84%	35.0	2.29%	67.0
Harrisonburg City	2.09%	56.0	-0.54%	94.0	-1.17%	79.0	3.92%	47.0
Hopewell City	3.04%	40.0	-2.96%	125.0	-1.33%	83.0	6.97%	27.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores
 1=Strongest Change in Effort
 135=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 1994/95 to 1995/96		Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99	
		Rank Score		Rank Score		Rank Score		Rank Score
Lexington City	2.22%	51.0	1.82%	65.0	-4.41%	113.0	9.27%	19.0
Lynchburg City	-2.89%	109.0	-1.05%	103.0	3.73%	23.0	2.25%	68.0
Manassas City	3.51%	33.0	2.44%	60.0	-4.19%	110.0	12.09%	14.0
Manassas Park City	-5.27%	118.0	4.85%	36.0	-6.08%	121.0	5.31%	40.0
Martinsville City	5.75%	12.0	-1.25%	106.0	-2.15%	91.0	5.13%	41.0
Newport News City	1.77%	59.0	0.51%	80.0	13.00%	8.0	-7.97%	128.0
Norfolk City	-0.64%	85.0	-2.92%	124.0	2.35%	32.0	2.31%	66.0
Norton City	1.92%	58.0	1.13%	69.0	0.69%	55.0	0.12%	94.0
Petersburg City	2.25%	48.0	-2.41%	119.0	-3.29%	103.0	8.45%	22.0
Poquoson City	5.75%	13.0	-6.36%	132.0	1.15%	45.0	0.22%	92.0
Portsmouth City	2.62%	43.0	-0.62%	97.0	-1.15%	77.0	6.03%	33.0
Radford City	4.39%	20.0	2.94%	53.0	-3.41%	104.0	3.91%	48.0
Richmond City	-1.50%	100.0	-5.43%	131.0	-4.84%	117.0	0.89%	88.0
Roanoke City	2.14%	55.0	0.85%	76.0	-8.99%	130.0	1.90%	75.0
Salem City	1.60%	60.0	-1.25%	105.0	-0.52%	70.0	2.44%	64.0
Staunton City	-0.10%	76.0	-1.56%	109.0	-0.14%	65.0	1.96%	72.0
Suffolk City	2.20%	52.0	0.65%	78.0	20.20%	4.0	-15.82%	133.0
Virginia Beach City	-1.03%	91.0	0.15%	84.0	0.98%	49.0	-2.47%	115.0
Waynesboro City	2.24%	50.0	3.04%	51.0	1.86%	33.0	1.68%	79.0
Williamsburg City	3.34%	35.0	-4.09%	130.0	3.37%	24.0	3.85%	49.0
Winchester City	0.56%	71.0	5.63%	30.0	-1.56%	85.0	3.22%	57.0

1

The Halifax County profile captures the fiscal effort implications of South Boston's city-to-town reversion across the 1995/96-98/99 interval.

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1994/95-98/99	Rank Score
Accomack County	2.57%	33.0
Albemarle County	0.90%	80.0
Alleghany County	2.69%	29.0
Amelia County	0.26%	97.0
Amherst County	2.15%	43.0
Appomattox County	-2.12%	128.0
Arlington County	-0.09%	105.0
Augusta County	0.45%	92.0
Bath County	-3.71%	134.0
Bedford County	4.87%	12.0
Bland County	4.88%	11.0
Botetourt County	0.84%	83.0
Brunswick County	0.95%	79.0
Buchanan County	-0.10%	106.0
Buckingham County	1.46%	66.0
Campbell County	0.79%	84.0
Caroline County	0.66%	87.0
Carroll County	8.15%	2.0
Charles City County	-3.16%	132.0
Charlotte County	2.58%	32.0
Chesterfield County	0.25%	98.0
Clarke County	-0.50%	112.0
Craig County	4.41%	15.0
Culpeper County	2.06%	47.0
Cumberland County	7.61%	4.0
Dickenson County	-1.88%	126.0
Dinwiddie County	1.40%	71.0
Essex County	1.81%	57.0
Fairfax County	-0.67%	117.0
Fauquier County	2.46%	35.0
Floyd County	-2.72%	129.0
Fluvanna County	1.42%	70.0
Franklin County	0.13%	103.0
Frederick County	0.41%	93.0
Giles County	-2.75%	131.0
Gloucester County	1.85%	55.0
Goochland County	2.33%	38.0
Grayson County	1.00%	77.0
Greene County	2.04%	48.0
Greensville County	6.16%	7.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1994/95-98/99	Rank Score
Halifax County/1	-3.35%	133.0
Hanover County	1.73%	60.0
Henrico County	-0.50%	114.0
Henry County	1.77%	59.0
Highland County	-1.96%	127.0
Isle of Wight County	2.41%	37.0
James City County	-0.99%	122.0
King and Queen County	5.31%	10.0
King George County	10.09%	1.0
King William County	1.46%	65.0
Lancaster County	1.45%	67.0
Lee County	-4.27%	135.0
Loudoun County	1.37%	72.0
Louisa County	2.41%	36.0
Lunenburg County	2.11%	44.0
Madison County	2.88%	26.0
Mathews County	3.23%	24.0
Mecklenburg County	1.42%	69.0
Middlesex County	1.89%	53.0
Montgomery County	-1.41%	125.0
Nelson County	1.67%	62.0
New Kent County	0.75%	86.0
Northampton County	0.58%	89.0
Northumberland County	0.27%	96.0
Nottoway County	3.40%	20.0
Orange County	0.31%	94.0
Page County	4.20%	16.0
Patrick County	-0.53%	115.0
Pittsylvania County	2.00%	49.0
Powhatan County	2.67%	31.0
Prince Edward County	3.35%	22.0
Prince George County	1.67%	63.0
Prince William County	-0.19%	108.0
Pulaski County	2.79%	27.0
Rappahannock County	4.13%	17.0
Richmond County	7.42%	5.0
Roanoke County	-0.96%	121.0
Rockbridge County	-0.87%	119.0
Rockingham County	3.16%	25.0
Russell County	-0.50%	113.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1994/95-98/99	Rank Score
Scott County	-0.13%	107.0
Shenandoah County	7.86%	3.0
Smyth County	2.68%	30.0
Southampton County	1.33%	73.0
Spotsylvania County	0.76%	85.0
Stafford County	-0.88%	120.0
Surry County	2.09%	46.0
Sussex County	4.54%	13.0
Tazewell County	-0.25%	109.0
Warren County	7.23%	6.0
Washington County	-0.77%	118.0
Westmoreland County	5.31%	9.0
Wise County	-1.05%	124.0
Wythe County	0.14%	101.0
York County	2.09%	45.0
Alexandria City	-0.44%	111.0
Bedford City	5.61%	8.0
Bristol City	3.36%	21.0
Buena Vista City	1.10%	75.0
Charlottesville City	0.14%	102.0
Chesapeake City	0.89%	82.0
Clifton Forge City	2.48%	34.0
Colonial Heights City	2.23%	39.0
Covington City	3.33%	23.0
Danville City	3.54%	18.0
Emporia City	2.74%	28.0
Fairfax City	0.90%	81.0
Falls Church City	1.92%	52.0
Franklin City	4.42%	14.0
Fredericksburg City	0.59%	88.0
Galax City	0.17%	100.0
Hampton City	2.18%	42.0
Harrisonburg City	1.08%	76.0
Hopewell City	1.43%	68.0
Lexington City	2.23%	40.0
Lynchburg City	0.51%	91.0
Manassas City	3.46%	19.0
Manassas Park City	-0.30%	110.0
Martinsville City	1.87%	54.0
Newport News City	1.83%	56.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1994/95-98/99

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1994/95-98/99	Rank Score
Norfolk City	0.27%	95.0
Norton City	0.96%	78.0
Petersburg City	1.25%	74.0
Poquoson City	0.19%	99.0
Portsmouth City	1.72%	61.0
Radford City	1.95%	51.0
Richmond City	-2.72%	130.0
Roanoke City	-1.03%	123.0
Salem City	0.57%	90.0
Staunton City	0.04%	104.0
Suffolk City	1.81%	58.0
Virginia Beach City	-0.59%	116.0
Waynesboro City	2.20%	41.0
Williamsburg City	1.62%	64.0
Winchester City	1.96%	50.0

1

The statistical profile for Halifax County reflects the impact of South Boston City's reversion to town status on July 1, 1995.

Source: Staff, Commission on Local Government

**MEDIAN ADJUSTED GROSS INCOME,
1998**

Table 5

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1998

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	135=Highest Income	62.28=Highest Stress	34.26=Lowest Stress
	Median Adjusted Gross Income, 1998	Rank Score	Relative Stress Score	
Accomack County	\$16,011	2.0	61.41	
Albemarle County	\$31,835	116.0	48.49	
Alleghany County	\$25,378	96.0	53.76	
Amelia County	\$23,768	85.0	55.08	
Amherst County	\$22,895	78.0	55.79	
Appomattox County	\$21,060	59.5	57.29	
Arlington County	\$35,990	129.0	45.10	
Augusta County	\$26,364	101.0	52.96	
Bath County	\$21,933	65.0	56.57	
Bedford County	\$28,261	107.0	51.41	
Bland County	\$23,172	81.0	55.56	
Botetourt County	\$29,423	110.0	50.46	
Brunswick County	\$17,845	11.0	59.91	
Buchanan County	\$18,150	16.0	59.66	
Buckingham County	\$19,784	41.0	58.33	
Campbell County	\$23,859	87.0	55.00	
Caroline County	\$22,768	74.0	55.89	
Carroll County	\$20,089	49.0	58.08	
Charles City County	\$24,379	90.0	54.58	
Charlotte County	\$18,677	24.0	59.23	
Chesterfield County	\$35,678	127.0	45.36	
Clarke County	\$28,724	108.0	51.03	
Craig County	\$24,603	92.0	54.40	
Culpeper County	\$25,802	99.0	53.42	
Cumberland County	\$19,443	32.0	58.60	
Dickenson County	\$17,899	13.0	59.86	
Dinwiddie County	\$23,838	86.0	55.02	
Essex County	\$19,965	45.0	58.18	
Fairfax County	\$42,258	134.0	39.99	
Fauquier County	\$35,722	128.0	45.32	
Floyd County	\$22,790	76.0	55.87	
Fluvanna County	\$27,667	105.0	51.90	
Franklin County	\$22,733	73.0	55.92	
Frederick County	\$28,177	106.0	51.48	
Giles County	\$22,932	79.0	55.76	
Gloucester County	\$24,625	93.0	54.38	
Goochland County	\$32,506	119.0	47.95	
Grayson County	\$19,326	30.0	58.70	
Greene County	\$27,219	103.0	52.26	
Greensville County	\$18,612	20.0	59.28	
Halifax County	\$19,589	35.0	58.49	
Hanover County	\$36,298	130.0	44.85	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1998

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	135=Highest Income	62.28=Highest Stress	34.26=Lowest Stress
	Median Adjusted Gross Income, 1998	Rank Score	Relative Stress Score	
Henrico County	\$29,690	113.0	50.24	
Henry County	\$19,631	36.0	58.45	
Highland County	\$19,502	33.0	58.56	
Isle of Wight County	\$26,599	102.0	52.77	
James City County	\$30,676	115.0	49.44	
King and Queen County	\$21,718	64.0	56.75	
King George County	\$29,453	111.0	50.44	
King William County	\$29,577	112.0	50.34	
Lancaster County	\$19,349	31.0	58.68	
Lee County	\$16,660	5.0	60.88	
Loudoun County	\$49,288	135.0	34.26	
Louisa County	\$24,354	89.0	54.60	
Lunenburg County	\$17,544	8.0	60.15	
Madison County	\$23,348	82.0	55.42	
Mathews County	\$23,607	84.0	55.21	
Mecklenburg County	\$18,215	17.0	59.61	
Middlesex County	\$21,175	61.0	57.19	
Montgomery County	\$22,390	69.0	56.20	
Nelson County	\$22,561	71.0	56.06	
New Kent County	\$34,010	122.0	46.72	
Northampton County	\$14,935	1.0	62.28	
Northumberland County	\$19,644	37.0	58.44	
Nottoway County	\$17,613	9.0	60.10	
Orange County	\$24,573	91.0	54.42	
Page County	\$20,419	53.0	57.81	
Patrick County	\$21,060	59.5	57.29	
Pittsylvania County	\$21,938	66.0	56.57	
Powhatan County	\$35,162	126.0	45.78	
Prince Edward County	\$18,799	25.0	59.13	
Prince George County	\$29,422	109.0	50.46	
Prince William County	\$36,532	131.0	44.66	
Pulaski County	\$22,782	75.0	55.88	
Rappahannock County	\$25,876	100.0	53.36	
Richmond County	\$19,507	34.0	58.55	
Roanoke County	\$29,904	114.0	50.07	
Rockbridge County	\$22,462	70.0	56.14	
Rockingham County	\$24,681	94.0	54.33	
Russell County	\$19,305	29.0	58.72	
Scott County	\$21,475	62.0	56.95	
Shenandoah County	\$23,133	80.0	55.59	
Smyth County	\$19,882	44.0	58.25	
Southampton County	\$22,676	72.0	55.97	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1998

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	135=Highest Income	62.28=Highest Stress	34.26=Lowest Stress
	Median Adjusted Gross Income, 1998	Rank Score	Relative Stress Score	
Spotsylvania County	\$32,838	120.0	47.68	
Stafford County	\$37,249	132.0	44.08	
Surry County	\$20,628	55.0	57.64	
Sussex County	\$18,469	18.0	59.40	
Tazewell County	\$19,685	38.0	58.41	
Warren County	\$25,564	98.0	53.61	
Washington County	\$22,097	67.0	56.44	
Westmoreland County	\$18,649	22.0	59.25	
Wise County	\$19,024	26.0	58.95	
Wythe County	\$20,163	51.0	58.02	
York County	\$31,957	117.0	48.40	
Alexandria City	\$33,044	121.0	47.51	
Bedford City	\$17,994	14.0	59.79	
Bristol City	\$19,749	40.0	58.36	
Buena Vista City	\$20,993	58.0	57.34	
Charlottesville City	\$20,249	52.0	57.95	
Chesapeake City	\$27,564	104.0	51.98	
Clifton Forge City	\$18,049	15.0	59.74	
Colonial Heights City	\$25,400	97.0	53.74	
Covington City	\$19,045	27.0	58.93	
Danville City	\$17,864	12.0	59.89	
Emporia City	\$16,270	3.0	61.19	
Fairfax City	\$34,973	124.0	45.93	
Falls Church City	\$37,701	133.0	43.71	
Franklin City	\$18,574	19.0	59.31	
Fredericksburg City	\$22,875	77.0	55.80	
Galax City	\$17,380	7.0	60.29	
Hampton City	\$22,215	68.0	56.34	
Harrisonburg City	\$20,064	47.0	58.10	
Hopewell City	\$19,833	43.0	58.29	
Lexington City	\$20,761	57.0	57.53	
Lynchburg City	\$19,717	39.0	58.38	
Manassas City	\$34,523	123.0	46.30	
Manassas Park City	\$31,988	118.0	48.37	
Martinsville City	\$17,836	10.0	59.92	
Newport News City	\$20,667	56.0	57.61	
Norfolk City	\$17,288	6.0	60.36	
Norton City	\$18,621	21.0	59.28	
Petersburg City	\$16,579	4.0	60.94	
Poquoson City	\$35,127	125.0	45.81	
Portsmouth City	\$18,651	23.0	59.25	
Radford City	\$19,814	42.0	58.30	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1998

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	135=Highest Income	62.28=Highest Stress	34.26=Lowest Stress
	Median Adjusted Gross Income, 1998	Rank Score	Relative Stress Score	
Richmond City	\$20,070	48.0	58.09	
Roanoke City	\$19,200	28.0	58.80	
Salem City	\$24,235	88.0	54.70	
Staunton City	\$20,623	54.0	57.64	
Suffolk City	\$23,350	83.0	55.42	
Virginia Beach City	\$25,269	95.0	53.85	
Waynesboro City	\$21,553	63.0	56.88	
Williamsburg City	\$19,990	46.0	58.16	
Winchester City	\$20,117	50.0	58.06	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,
1998/99**

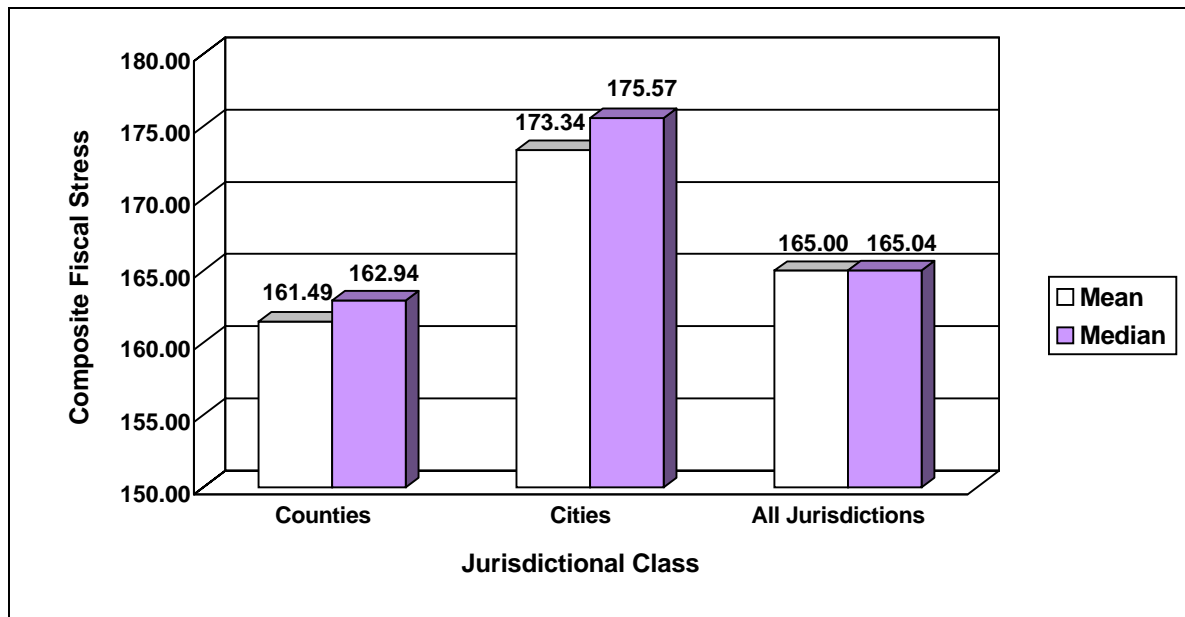
Tables 6.1-6.9/Chart 6

Table 6.1
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	161.49	162.94
Cities	40	29.6%	173.34	175.57
All Jurisdictions	135	100.0%	165.00	165.04

Source: Staff, Commission on Local Government

Chart 6
Mean and Median Levels of Composite Fiscal Stress, 1998/99
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 1998/99

Rank Scores
1=Highest Stress
135=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 1998/99	
Accomack County	170.73	39.0
Albemarle County	151.93	123.0
Alleghany County	168.84	45.0
Amelia County	162.86	84.0
Amherst County	164.12	75.0
Appomattox County	163.36	79.0
Arlington County	147.61	129.0
Augusta County	158.47	104.0
Bath County	124.71	135.0
Bedford County	156.08	113.0
Bland County	165.27	65.0
Botetourt County	155.36	114.0
Brunswick County	170.52	40.0
Buchanan County	177.08	20.0
Buckingham County	166.67	59.0
Campbell County	162.94	83.0
Caroline County	164.77	69.0
Carroll County	166.99	56.0
Charles City County	167.66	50.0
Charlotte County	169.79	41.0
Chesterfield County	154.82	116.0
Clarke County	154.70	117.0
Craig County	161.04	93.0
Culpeper County	161.57	89.0
Cumberland County	166.82	58.0
Dickenson County	172.15	30.0
Dinwiddie County	165.12	66.5
Essex County	161.73	88.0
Fairfax County	145.21	131.0
Fauquier County	148.12	128.0
Floyd County	161.32	90.0
Fluvanna County	158.76	102.0
Franklin County	159.74	100.0
Frederick County	160.30	96.0
Giles County	164.51	72.0
Gloucester County	164.00	76.0
Goochland County	145.24	130.0
Grayson County	167.57	51.5
Greene County	162.16	86.0
Greensville County	177.85	16.0
Halifax County	161.78	87.0
Hanover County	148.57	127.0
Henrico County	157.39	109.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 1998/99

Rank Scores		
1=Highest Stress		
135=Lowest Stress		
Locality	CLG Fiscal Stress Index Score, 1998/99	Rank Score
Henry County	167.09	54.0
Highland County	158.31	105.0
Isle of Wight County	163.27	80.0
James City County	153.42	120.0
King and Queen County	168.18	49.0
King George County	164.41	74.0
King William County	156.27	112.0
Lancaster County	157.58	108.0
Lee County	170.81	38.0
Loudoun County	137.57	134.0
Louisa County	154.08	119.0
Lunenburg County	170.84	37.0
Madison County	161.14	92.0
Mathews County	159.70	101.0
Mecklenburg County	164.48	73.0
Middlesex County	157.22	110.0
Montgomery County	165.12	66.5
Nelson County	160.28	97.0
New Kent County	150.76	126.0
Northampton County	171.17	34.0
Northumberland County	157.73	107.0
Nottoway County	171.33	33.0
Orange County	160.51	94.0
Page County	164.74	70.0
Patrick County	163.40	78.0
Pittsylvania County	163.07	82.0
Powhatan County	151.47	124.0
Prince Edward County	169.73	42.0
Prince George County	160.25	98.0
Prince William County	158.19	106.0
Pulaski County	165.65	63.0
Rappahannock County	152.17	122.0
Richmond County	167.02	55.0
Roanoke County	160.40	95.0
Rockbridge County	163.67	77.0
Rockingham County	162.83	85.0
Russell County	167.57	51.5
Scott County	165.04	68.0
Shenandoah County	165.69	62.0
Smyth County	169.48	43.0
Southampton County	165.43	64.0
Spotsylvania County	156.94	111.0
Stafford County	154.61	118.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 1998/99

Rank Scores		
1=Highest Stress		
135=Lowest Stress		
Locality	CLG Fiscal Stress Index Score, 1998/99	Rank Score
Surry County	144.65	132.0
Sussex County	177.76	18.0
Tazewell County	167.12	53.0
Warren County	161.30	91.0
Washington County	163.16	81.0
Westmoreland County	166.05	61.0
Wise County	170.92	35.0
Wythe County	166.96	57.0
York County	158.66	103.0
Alexandria City	152.86	121.0
Bedford City	175.98	22.0
Bristol City	178.61	13.0
Buena Vista City	177.48	19.0
Charlottesville City	174.35	27.0
Chesapeake City	168.63	46.0
Clifton Forge City	181.09	7.0
Colonial Heights City	166.40	60.0
Covington City	184.25	5.0
Danville City	175.72	23.0
Emporia City	185.68	2.0
Fairfax City	151.46	125.0
Falls Church City	143.51	133.0
Franklin City	178.87	10.0
Fredericksburg City	171.56	32.0
Galax City	178.12	15.0
Hampton City	178.63	12.0
Harrisonburg City	171.74	31.0
Hopewell City	182.40	6.0
Lexington City	176.77	21.0
Lynchburg City	178.99	9.0
Manassas City	160.01	99.0
Manassas Park City	164.70	71.0
Martinsville City	178.51	14.0
Newport News City	180.50	8.0
Norfolk City	187.47	1.0
Norton City	175.42	24.0
Petersburg City	184.63	4.0
Poquoson City	154.93	115.0
Portsmouth City	185.20	3.0
Radford City	174.37	26.0
Richmond City	178.73	11.0
Roanoke City	177.82	17.0
Salem City	170.89	36.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 1998/99

Rank Scores
1=Highest Stress
135=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 1998/99	
Staunton City	173.86	28.0
Suffolk City	169.11	44.0
Virginia Beach City	168.46	47.0
Waynesboro City	175.34	25.0
Williamsburg City	172.21	29.0
Winchester City	168.28	48.0

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 1998/99

Locality	CLG Fiscal Stress Index Score, 1998/99	CLG Fiscal Stress Classification, 1998/99
Norfolk City	187.47	High Stress
Emporia City	185.68	High Stress
Portsmouth City	185.20	High Stress
Petersburg City	184.63	High Stress
Covington City	184.25	High Stress
Hopewell City	182.40	High Stress
Clifton Forge City	181.09	High Stress
Newport News City	180.50	High Stress
Lynchburg City	178.99	High Stress
Franklin City	178.87	High Stress
Richmond City	178.73	High Stress
Hampton City	178.63	High Stress
Bristol City	178.61	High Stress
Martinsville City	178.51	High Stress
Galax City	178.12	High Stress
Greensville County	177.85	High Stress
Roanoke City	177.82	High Stress
Sussex County	177.76	High Stress
Buena Vista City	177.48	High Stress
Buchanan County	177.08	High Stress
Lexington City	176.77	High Stress
Bedford City	175.98	High Stress
Danville City	175.72	High Stress
Norton City	175.42	High Stress
Waynesboro City	175.34	High Stress
Radford City	174.37	Above Average Stress
Charlottesville City	174.35	Above Average Stress
Staunton City	173.86	Above Average Stress
Williamsburg City	172.21	Above Average Stress
Dickenson County	172.15	Above Average Stress
Harrisonburg City	171.74	Above Average Stress
Fredericksburg City	171.56	Above Average Stress
Nottoway County	171.33	Above Average Stress
Northampton County	171.17	Above Average Stress
Wise County	170.92	Above Average Stress
Salem City	170.89	Above Average Stress
Lunenburg County	170.84	Above Average Stress
Lee County	170.81	Above Average Stress
Accomack County	170.73	Above Average Stress
Brunswick County	170.52	Above Average Stress
Charlotte County	169.79	Above Average Stress
Prince Edward County	169.73	Above Average Stress
Smyth County	169.48	Above Average Stress
Suffolk City	169.11	Above Average Stress
Alleghany County	168.84	Above Average Stress
Chesapeake City	168.63	Above Average Stress
Virginia Beach City	168.46	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 1998/99

Locality	CLG Fiscal Stress Index Score, 1998/99	CLG Fiscal Stress Classification, 1998/99
Winchester City	168.28	Above Average Stress
King and Queen County	168.18	Above Average Stress
Charles City County	167.66	Above Average Stress
Grayson County	167.57	Above Average Stress
Russell County	167.57	Above Average Stress
Tazewell County	167.12	Above Average Stress
Henry County	167.09	Above Average Stress
Richmond County	167.02	Above Average Stress
Carroll County	166.99	Above Average Stress
Wythe County	166.96	Above Average Stress
Cumberland County	166.82	Above Average Stress
Buckingham County	166.67	Above Average Stress
Colonial Heights City	166.40	Above Average Stress
Westmoreland County	166.05	Above Average Stress
Shenandoah County	165.69	Above Average Stress
Pulaski County	165.65	Above Average Stress
Southampton County	165.43	Above Average Stress
Bland County	165.27	Above Average Stress
Montgomery County	165.12	Above Average Stress
Dinwiddie County	165.12	Above Average Stress
Scott County	165.04	Above Average Stress
Caroline County	164.77	Below Average Stress
Page County	164.74	Below Average Stress
Manassas Park City	164.70	Below Average Stress
Giles County	164.51	Below Average Stress
Mecklenburg County	164.48	Below Average Stress
King George County	164.41	Below Average Stress
Amherst County	164.12	Below Average Stress
Gloucester County	164.00	Below Average Stress
Rockbridge County	163.67	Below Average Stress
Patrick County	163.40	Below Average Stress
Appomattox County	163.36	Below Average Stress
Isle of Wight County	163.27	Below Average Stress
Washington County	163.16	Below Average Stress
Pittsylvania County	163.07	Below Average Stress
Campbell County	162.94	Below Average Stress
Amelia County	162.86	Below Average Stress
Rockingham County	162.83	Below Average Stress
Greene County	162.16	Below Average Stress
Halifax County	161.78	Below Average Stress
Essex County	161.73	Below Average Stress
Culpeper County	161.57	Below Average Stress
Floyd County	161.32	Below Average Stress
Warren County	161.30	Below Average Stress
Madison County	161.14	Below Average Stress
Craig County	161.04	Below Average Stress
Orange County	160.51	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 1998/99

Locality	CLG Fiscal Stress Index Score, 1998/99	CLG Fiscal Stress Classification, 1998/99
Roanoke County	160.40	Below Average Stress
Frederick County	160.30	Below Average Stress
Nelson County	160.28	Below Average Stress
Prince George County	160.25	Below Average Stress
Manassas City	160.01	Below Average Stress
Franklin County	159.74	Below Average Stress
Mathews County	159.70	Below Average Stress
Fluvanna County	158.76	Below Average Stress
York County	158.66	Below Average Stress
Augusta County	158.47	Below Average Stress
Highland County	158.31	Below Average Stress
Prince William County	158.19	Below Average Stress
Northumberland County	157.73	Below Average Stress
Lancaster County	157.58	Below Average Stress
Henrico County	157.39	Below Average Stress
Middlesex County	157.22	Below Average Stress
Spotsylvania County	156.94	Below Average Stress
King William County	156.27	Below Average Stress
Bedford County	156.08	Below Average Stress
Botetourt County	155.36	Below Average Stress
Poquoson City	154.93	Below Average Stress
Chesterfield County	154.82	Below Average Stress
Clarke County	154.70	Low Stress
Stafford County	154.61	Low Stress
Louisa County	154.08	Low Stress
James City County	153.42	Low Stress
Alexandria City	152.86	Low Stress
Rappahannock County	152.17	Low Stress
Albemarle County	151.93	Low Stress
Powhatan County	151.47	Low Stress
Fairfax City	151.46	Low Stress
New Kent County	150.76	Low Stress
Hanover County	148.57	Low Stress
Fauquier County	148.12	Low Stress
Arlington County	147.61	Low Stress
Goochland County	145.24	Low Stress
Fairfax County	145.21	Low Stress
Surry County	144.65	Low Stress
Falls Church City	143.51	Low Stress
Loudoun County	137.57	Low Stress
Bath County	124.71	Low Stress

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 1998/99

City	County	CLG Fiscal Stress Index Score, 1998/99	
		City Value	County Value
Alexandria City	Arlington County	152.86	147.61
	Fairfax County	152.86	145.21
Bedford City	Bedford County	175.98	156.08
Bristol City	Washington County	178.61	163.16
Buena Vista City	Rockbridge County	177.48	163.67
Charlottesville City	Albemarle County	174.35	151.93
Chesapeake City	-----	168.63	-----
Clifton Forge City	Alleghany County	181.09	168.84
Colonial Heights City	Chesterfield County	166.40	154.82
	Prince George County	166.40	160.25
Covington City	Alleghany County	184.25	168.84
Danville City	Pittsylvania County	175.72	163.07
Emporia City	Greensville County	185.68	177.85
Fairfax City	Fairfax County	151.46	145.21
Falls Church City	Arlington County	143.51	147.61
	Fairfax County	143.51	145.21
Franklin City	Isle of Wight County	178.87	163.27
	Southampton County	178.87	165.43
Fredericksburg City	Spotsylvania County	171.56	156.94
	Stafford County	171.56	154.61
Galax City	Carroll County	178.12	166.99
	Grayson County	178.12	167.57
Hampton City	York County	178.63	158.66
Harrisonburg City	Rockingham County	171.74	162.83
Hopewell City	Chesterfield County	182.40	154.82
	Prince George County	182.40	160.25
Lexington City	Rockbridge County	176.77	163.67
Lynchburg City	Amherst County	178.99	164.12
	Bedford County	178.99	156.08
	Campbell County	178.99	162.94
Manassas City	Prince William County	160.01	158.19
Manassas Park City	Prince William County	164.70	158.19
Martinsville City	Henry County	178.51	167.09
Newport News City	Isle of Wight County	180.50	163.27
	James City County	180.50	153.42
	York County	180.50	158.66
Norfolk City	-----	187.47	-----
Norton City	Wise County	175.42	170.92
Petersburg City	Chesterfield County	184.63	154.82
	Dinwiddie County	184.63	165.12
	Prince George County	184.63	160.25
Poquoson City	York County	154.93	158.66
Portsmouth City	-----	185.20	-----

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 1998/99

City	County	CLG Fiscal Stress Index Score, 1998/99	
		City Value	County Value
Radford City	Montgomery County	174.37	165.12
	Pulaski County	174.37	165.65
Richmond City	Chesterfield County	178.73	154.82
	Henrico County	178.73	157.39
Roanoke City	Roanoke County	177.82	160.40
Salem City	Roanoke County	170.89	160.40
Staunton City	Augusta County	173.86	158.47
Suffolk City	Isle of Wight County	169.11	163.27
	Southampton County	169.11	165.43
Virginia Beach City	-----	168.46	-----
Waynesboro City	Augusta County	175.34	158.47
Williamsburg City	James City County	172.21	153.42
	York County	172.21	158.66
Winchester City	Frederick County	168.28	160.30

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores
for
Adjacent Cities and Counties
on the
CLG Composite Fiscal Stress Index, 1998/99

City	County	City/County Fiscal Stress Index Ratio, 1998/99
Alexandria City	Arlington County	1.04
	Fairfax County	1.05
Bedford City	Bedford County	1.13
Bristol City	Washington County	1.09
Buena Vista City	Rockbridge County	1.08
Charlottesville City	Albemarle County	1.15
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	1.07
Colonial Heights City	Chesterfield County	1.07
	Prince George County	1.04
Covington City	Alleghany County	1.09
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.04
Fairfax City	Fairfax County	1.04
Falls Church City	Arlington County	0.97
	Fairfax County	0.99
Franklin City	Isle of Wight County	1.10
	Southampton County	1.08
Fredericksburg City	Spotsylvania County	1.09
	Stafford County	1.11
Galax City	Carroll County	1.07
	Grayson County	1.06
Hampton City	York County	1.13
Harrisonburg City	Rockingham County	1.05
Hopewell City	Chesterfield County	1.18
	Prince George County	1.14
Lexington City	Rockbridge County	1.08
Lynchburg City	Amherst County	1.09
	Bedford County	1.15
	Campbell County	1.10
Manassas City	Prince William County	1.01
Manassas Park City	Prince William County	1.04
Martinsville City	Henry County	1.07
Newport News City	Isle of Wight County	1.11
	James City County	1.18
	York County	1.14
Norfolk City	-----	----
Norton City	Wise County	1.03
Petersburg City	Chesterfield County	1.19
	Dinwiddie County	1.12
	Prince George County	1.15
Poquoson City	York County	0.98
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 6.5
Ratio Scores
for
Adjacent Cities and Counties
on the
CLG Composite Fiscal Stress Index, 1998/99

City	County	City/County Fiscal Stress Index Ratio, 1998/99
Radford City	Montgomery County	1.06
	Pulaski County	1.05
Richmond City	Chesterfield County	1.15
	Henrico County	1.14
Roanoke City	Roanoke County	1.11
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.10
Suffolk City	Isle of Wight County	1.04
	Southampton County	1.02
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.11
Williamsburg City	James City County	1.12
	York County	1.09
Winchester City	Frederick County	1.05

Source: Staff, Commission on Local Government

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Region and Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	168.47	167.57
Cities	3	2.2%	177.38	178.12
Sub-Group Summary	16	11.9%	170.14	168.53
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	162.63	163.22
Cities	9	6.7%	177.51	177.82
Sub-Group Summary	25	18.5%	167.99	165.12
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	157.47	160.80
Cities	6	4.4%	173.91	174.60
Sub-Group Summary	16	11.9%	163.64	164.21
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	147.15	146.41
Cities	5	3.7%	154.51	152.86
Sub-Group Summary	9	6.7%	151.23	151.46
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	157.96	159.52
Cities	2	1.5%	172.96	172.96
Sub-Group Summary	16	11.9%	159.83	160.39

Source: Staff, Commission on Local Government

(continued)

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Region and Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	166.70	166.82
Cities	4	3.0%	179.78	183.51
Sub-Group Summary	19	14.1%	169.45	169.73
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.70	151.47
Cities	1	.7%	178.73	178.73
Sub-Group Summary	8	5.9%	156.83	153.15
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	163.12	162.87
Sub-Group Summary	12	8.9%	163.12	162.87
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	160.19	160.96
Cities	10	7.4%	174.40	175.42
Sub-Group Summary	14	10.4%	170.34	168.87
All Jurisdictions	135	100.0%	165.00	165.04

Source: Staff, Commission on Local Government

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	168.92	170.81
Cities	1	.7%	175.42	175.42
Sub-Group Summary	4	3.0%	170.55	170.86
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	170.98	169.86
Sub-Group Summary	4	3.0%	170.98	169.86
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.4%	166.57	166.98
Cities	2	1.5%	178.36	178.36
Sub-Group Summary	8	5.9%	169.52	167.28
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	164.15	164.81
Cities	1	.7%	174.37	174.37
Sub-Group Summary	5	3.7%	166.19	165.12
Roanoke Valley (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	161.41	160.72
Cities	4	3.0%	178.51	179.46
Sub-Group Summary	8	5.9%	169.96	169.87

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	153.60	158.47
Cities	5	3.7%	175.04	175.34
Sub-Group Summary	10	7.4%	164.32	167.70
Lord Fairfax (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	161.35	161.30
Cities	1	.7%	168.28	168.28
Sub-Group Summary	6	4.4%	162.50	163.02
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	147.15	146.41
Cities	5	3.7%	154.51	152.86
Sub-Group Summary	9	6.7%	151.23	151.46
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	156.70	160.51
Sub-Group Summary	5	3.7%	156.70	160.51
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	157.44	158.76
Cities	1	.7%	174.35	174.35
Sub-Group Summary	6	4.4%	160.26	159.52

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Central Virginia (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	161.62	163.15
Cities	2	1.5%	177.48	177.48
Sub-Group Summary	6	4.4%	166.91	163.74
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	163.33	163.24
Cities	2	1.5%	177.11	177.11
Sub-Group Summary	6	4.4%	167.92	165.25
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	165.59	164.48
Sub-Group Summary	3	2.2%	165.59	164.48
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	168.29	169.73
Sub-Group Summary	7	5.2%	168.29	169.73
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.70	151.47
Cities	1	.7%	178.73	178.73
Sub-Group Summary	8	5.9%	156.83	153.15

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	160.18	160.67
Cities	1	.7%	171.56	171.56
Sub-Group Summary	5	3.7%	162.46	164.41
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	162.09	161.89
Sub-Group Summary	4	3.0%	162.09	161.89
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.4%	161.18	160.72
Sub-Group Summary	6	4.4%	161.18	160.72
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	165.13	165.12
Cities	4	3.0%	179.78	183.51
Sub-Group Summary	9	6.7%	171.64	177.76
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	170.95	170.95
Sub-Group Summary	2	1.5%	170.95	170.95

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	160.19	160.96
Cities	10	7.4%	174.40	175.42
Sub-Group Summary	14	10.4%	170.34	168.87
All Jurisdictions	135	100.0%	165.00	165.04

Source: Staff, Commission on Local Government

Table 6.8
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Population, 1998
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1998				
100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	150.13	151.22
Cities	7	5.2%	173.61	178.63
Sub-Group Summary	13	9.6%	162.78	158.19
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.1%	162.13	163.01
Cities	9	6.7%	175.29	175.72
Sub-Group Summary	47	34.8%	164.65	164.00
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.1%	163.82	164.46
Cities	13	9.6%	170.68	172.21
Sub-Group Summary	51	37.8%	165.57	165.43
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	158.04	161.04
Cities	11	8.1%	174.72	177.48
Sub-Group Summary	24	17.8%	165.68	166.92
All Jurisdictions	135	100.0%	165.00	165.04

Source: Staff, Commission on Local Government

Table 6.9
Descriptive Statistics
for
Composite Fiscal Stress Index, 1998/99
by
Percentage Change in Population, 1994-98
and
Jurisdictional Class

	Fiscal Stress Index, 1998/99			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1994-98 10.00% or higher				
Jurisdictional Class				
Counties	12	8.9%	153.57	154.02
Cities	2	1.5%	166.90	166.90
Sub-Group Summary	14	10.4%	155.48	155.78
5.00% to 9.99%				
Jurisdictional Class				
Counties	25	18.5%	160.46	160.51
Cities	1	.7%	168.63	168.63
Sub-Group Summary	26	19.3%	160.78	160.77
0.01% to 4.99%				
Jurisdictional Class				
Counties	39	28.9%	162.78	163.36
Cities	11	8.1%	168.60	172.21
Sub-Group Summary	50	37.0%	164.06	164.06
No change or decline				
Jurisdictional Class				
Counties	19	14.1%	165.20	167.57
Cities	26	19.3%	176.02	178.16
Sub-Group Summary	45	33.3%	171.45	172.15
All Jurisdictions	135	100.0%	165.00	165.04

Source: Staff, Commission on Local Government

**COUNTIES AND CITIES
BY
SELECTED DEMOGRAPHIC CHARACTERISTICS**

Tables 7.1-7.2

Table 7.1

Counties and Cities
by
Population, 1998
[Descending-Order Distribution]

Demographic Class	Population, 1998	Locality
100,000 or higher	929,200	Fairfax County
	418,300	Virginia Beach City
	260,600	Prince William County
	248,300	Chesterfield County
	245,600	Henrico County
	226,900	Norfolk City
	193,700	Chesapeake City
	192,500	Richmond City
	180,400	Arlington County
	179,000	Newport News City
	145,100	Loudoun County
	136,100	Hampton City
	117,900	Alexandria City
25,000 to 99,999	97,700	Portsmouth City
	94,000	Roanoke City
	89,200	Stafford County
	83,600	Spotsylvania County
	83,200	Roanoke County
	81,800	Hanover County
	80,700	Albemarle County
	77,900	Montgomery County
	65,000	Lynchburg City
	64,200	Rockingham County
	61,700	Suffolk City
	61,600	Augusta County
	58,400	Pittsylvania County
	56,600	York County
	56,300	Bedford County
	56,000	Henry County
	55,900	Frederick County
	52,500	Fauquier County
	50,700	Danville City
	49,900	Washington County
	49,600	Campbell County
	46,100	Tazewell County
	45,200	Franklin County
	44,800	James City County
	38,800	Wise County
	37,600	Charlottesville City
	36,900	Halifax County
	35,800	Shenandoah County
	34,600	Pulaski County
	34,400	Harrisonburg City
	34,300	Petersburg City
	33,900	Gloucester County

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 1998
[Descending-Order Distribution]

Demographic Class	Population, 1998	Locality
25,000 to 99,999	32,800	Manassas City
	32,700	Accomack County
	32,700	Culpeper County
	32,700	Smyth County
	31,000	Mecklenburg County
	30,200	Amherst County
	29,200	Prince George County
	29,100	Warren County
	29,000	Botetourt County
	29,000	Isle of Wight County
	28,900	Russell County
	28,700	Buchanan County
	28,000	Carroll County
	26,600	Wythe County
	25,200	Dinwiddie County
10,000 to 24,999	24,900	Orange County
	24,600	Louisa County
	24,400	Salem City
	24,400	Staunton City
	24,300	Lee County
	23,200	Page County
	23,200	Scott County
	22,400	Hopewell City
	22,200	Winchester City
	21,500	Caroline County
	21,500	Powhatan County
	20,600	Fairfax City
	19,900	Rockbridge County
	19,000	Prince Edward County
	19,000	Fredericksburg City
	18,900	Waynesboro City
	18,600	Fluvanna County
	18,500	Patrick County
	17,600	Southampton County
	17,300	Brunswick County
	17,300	Goochland County
	17,300	Bristol City
	16,900	Dickenson County
	16,600	Giles County
	16,600	Grayson County
	16,600	King George County
	16,600	Colonial Heights City
	16,000	Westmoreland County
	15,800	Radford City
	15,400	Martinsville City

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 1998
[Descending-Order Distribution]

Demographic Class	Population, 1998	Locality
10,000 to 24,999	15,100	Nottoway County
	14,700	Buckingham County
	14,200	Greene County
	14,000	Nelson County
	13,200	Appomattox County
	13,200	Floyd County
	13,000	New Kent County
	12,900	Northampton County
	12,800	King William County
	12,700	Charlotte County
	12,700	Clarke County
	12,600	Alleghany County
	12,600	Madison County
	12,300	Lunenburg County
	12,200	Williamsburg City
	11,500	Northumberland County
	11,300	Poquoson City
	11,200	Greensville County
	11,200	Lancaster County
	10,400	Amelia County
	10,100	Sussex County
9,999 or lower	9,700	Falls Church City
	9,500	Middlesex County
	9,200	Essex County
	9,200	Mathews County
	8,700	Richmond County
	8,500	Franklin City
	8,300	Cumberland County
	8,300	Manassas Park City
	7,300	Rappahannock County
	7,100	Lexington City
	7,000	Charles City County
	7,000	Covington City
	6,900	Bland County
	6,800	Galax City
	6,500	King and Queen County
	6,500	Bedford City
	6,500	Buena Vista City
	6,400	Surry County
	5,700	Emporia City
	5,000	Bath County
	5,000	Craig County
	4,400	Clifton Forge City
	4,000	Norton City
	2,500	Highland County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1994-98
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1994-98	Locality
10.00% or higher	33.98%	Loudoun County
	24.83%	Fluvanna County
	21.38%	Halifax County
	20.98%	Spotsylvania County
	17.49%	Powhatan County
	17.21%	Stafford County
	14.52%	Greene County
	14.04%	New Kent County
	13.77%	Hanover County
	13.70%	Manassas Park City
	13.21%	Suffolk City
	13.13%	James City County
	10.90%	Goochland County
	10.85%	Culpeper County
5.00% to 9.99%	9.47%	Amelia County
	9.40%	Prince William County
	9.18%	Frederick County
	8.85%	Lunenburg County
	8.70%	Chesapeake City
	8.61%	Albemarle County
	8.48%	Bedford County
	8.37%	Louisa County
	8.09%	Buckingham County
	7.79%	King George County
	7.69%	Dinwiddie County
	7.51%	Shenandoah County
	7.41%	Botetourt County
	7.40%	York County
	7.33%	Orange County
	7.01%	Isle of Wight County
	6.38%	Craig County
	6.10%	Franklin County
	6.06%	Charles City County
	5.80%	Rappahannock County
	5.79%	King William County
	5.75%	Chesterfield County
	5.49%	Brunswick County
	5.14%	Fairfax County
	5.11%	Patrick County
	5.06%	Cumberland County
0.01% to 4.99%	4.96%	Charlotte County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1994-98
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1994-98	Locality
0.01% to 4.99%	4.88%	Harrisonburg City
	4.88%	Caroline County
	4.82%	Richmond County
	4.76%	Floyd County
	4.60%	Henrico County
	4.48%	Nelson County
	4.31%	Gloucester County
	4.22%	Rockingham County
	4.10%	Pittsylvania County
	3.83%	Prince Edward County
	3.70%	Augusta County
	3.65%	Rockbridge County
	3.47%	Manassas City
	3.37%	Mathews County
	3.25%	Clarke County
	3.13%	Appomattox County
	3.10%	Washington County
	3.03%	Galax City
	2.74%	Fauquier County
	2.68%	Northumberland County
	2.52%	Williamsburg City
	2.50%	Montgomery County
	2.44%	Madison County
	2.41%	Franklin City
	2.31%	Mecklenburg County
	2.25%	Alexandria City
	2.20%	Page County
	2.15%	Middlesex County
	1.82%	Greensville County
	1.82%	Lancaster County
	1.68%	Amherst County
	1.56%	King and Queen County
	1.56%	Bedford City
	1.56%	Buena Vista City
	1.47%	Bland County
	1.45%	Carroll County
	1.39%	Warren County
	1.29%	Arlington County
	1.22%	Campbell County
	1.15%	Southampton County
	1.07%	Waynesboro City
	1.04%	Falls Church City
	.69%	Prince George County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1994-98
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1994-98	Locality
0.01% to 4.99%	.61%	Giles County
	.61%	Grayson County
	.60%	Roanoke County
	.31%	Accomack County
	.29%	Pulaski County
	.22%	Virginia Beach City
No change or decline	.00%	Wythe County
	.00%	Staunton City
	.00%	Fairfax City
	.00%	Nottoway County
	.00%	Northampton County
	.00%	Sussex County
	.00%	Essex County
	.00%	Surry County
	.00%	Emporia City
	.00%	Bath County
	-.06%	Newport News City
	-.41%	Salem City
	-.60%	Colonial Heights City
	-.88%	Poquoson City
	-.88%	Hopewell City
	-1.03%	Russell County
	-1.07%	Lynchburg City
	-1.22%	Lee County
	-1.23%	Westmoreland County
	-1.39%	Lexington City
	-1.41%	Covington City
	-1.51%	Smyth County
	-1.58%	Henry County
	-1.66%	Hampton City
	-1.69%	Scott County
	-1.77%	Winchester City
	-1.77%	Wise County
	-2.47%	Radford City
	-2.49%	Roanoke City
	-2.54%	Tazewell County
	-2.63%	Richmond City
	-2.81%	Bristol City
	-3.08%	Alleghany County
	-3.75%	Martinsville City
	-3.85%	Highland County
	-3.98%	Dickenson County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1994-98
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1994-98	Locality
No change or decline	-4.35%	Clifton Forge City
	-5.05%	Portsmouth City
	-5.06%	Danville City
	-5.42%	Norfolk City
	-5.77%	Petersburg City
	-6.00%	Charlottesville City
	-6.51%	Buchanan County
	-6.86%	Fredericksburg City
	-9.09%	Norton City

Source: Staff, Commission on Local Government